



# Income Tax Assessment Act 1997

No. 38, 1997 as amended

**Compilation start date:** 18 March 2014

**Includes amendments up to:** Act No. 13, 2014

This compilation has been split into 11 volumes

Volume 1: sections 1-1 to 36-55  
Volume 2: sections 40-1 to 55-10  
Volume 3: sections 58-1 to 122-205  
Volume 4: sections 124-1 to 152-430  
Volume 5: sections 160-1 to 220-800  
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Volume 8: sections 620-5 to 727-910  
Volume 9: sections 768-100 to 995-1  
**Volume 10: Endnotes 1 to 3**  
Volume 11: Endnotes 4 to 8

Each volume has its own contents

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## About this compilation

### This compilation

This is a compilation of the *Income Tax Assessment Act 1997* as in force on 18 March 2014. It includes any commenced amendment affecting the legislation to that date.

This compilation was prepared on 7 April 2014.

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of each amended provision.

### Uncommenced amendments

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in the endnotes.

### Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

### Modifications

If a provision of the compiled law is affected by a modification that is in force, details are included in the endnotes.

### Provisions ceasing to have effect

If a provision of the compiled law has expired or otherwise ceased to have effect in accordance with a provision of the law, details are included in the endnotes.

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## Endnotes

### Endnote 1—About the endnotes

The endnotes provide details of the history of this legislation and its provisions. The following endnotes are included in each compilation:

Endnote 1—About the endnotes  
Endnote 2—Abbreviation key  
Endnote 3—Legislation history  
Endnote 4—Amendment history  
Endnote 5—Uncommenced amendments  
Endnote 6—Modifications  
Endnote 7—Misdescribed amendments  
Endnote 8—Miscellaneous

If there is no information under a particular endnote, the word “none” will appear in square brackets after the endnote heading.

### Abbreviation key—Endnote 2

The abbreviation key in this endnote sets out abbreviations that may be used in the endnotes.

### Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended the compiled law. The information includes commencement information for amending laws and details of application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision level. It also includes information about any provisions that have expired or otherwise ceased to have effect in accordance with a provision of the compiled law.

### Uncommenced amendments—Endnote 5

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in endnote 5.

## Endnotes

Endnote 1—About the endnotes

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### **Modifications—Endnote 6**

If the compiled law is affected by a modification that is in force, details of the modification are included in endnote 6.

### **Misdescribed amendments—Endnote 7**

An amendment is a misdescribed amendment if the effect of the amendment cannot be incorporated into the text of the compilation. Any misdescribed amendment is included in endnote 7.

### **Miscellaneous—Endnote 8**

Endnote 8 includes any additional information that may be helpful for a reader of the compilation.

**Endnote 2—Abbreviation key**

ad = added or inserted	pres = present
am = amended	prev = previous
c = clause(s)	(prev) = previously
Ch = Chapter(s)	Pt = Part(s)
def = definition(s)	r = regulation(s)/rule(s)
Dict = Dictionary	Reg = Regulation/Regulations
disallowed = disallowed by Parliament	reloc = relocated
Div = Division(s)	renum = renumbered
exp = expired or ceased to have effect	rep = repealed
hdg = heading(s)	rs = repealed and substituted
LI = Legislative Instrument	s = section(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sch = Schedule(s)
mod = modified/modification	Sdiv = Subdivision(s)
No = Number(s)	SLI = Select Legislative Instrument
o = order(s)	SR = Statutory Rules
Ord = Ordinance	Sub-Ch = Sub-Chapter(s)
orig = original	SubPt = Subpart(s)
par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)	

## Endnotes

### Endnote 3—Legislation history

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#### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Act 1997	38, 1997	17 Apr 1997	1 July 1997	
Taxation Laws Amendment (Private Health Insurance Incentives) Act 1997	56, 1997	30 Apr 1997	Schedule 2 (items 7–9): 1 July 1997 ( <i>a</i> )	Sch. 2 (item 10)
Taxation Laws Amendment Act (No. 2) 1997	95, 1997	30 June 1997	s. 4 and Schedule 3 (items 15–18): Royal Assent ( <i>b</i> )	s. 4 (rep. by 75, 2010, Sch. 6 [item 50]) Sch. 3 (item 18) (rs. by 41, 1998, Sch. 6 [item 24])
<b>as amended by</b>				
Taxation Laws (Technical Amendments) Act 1998	41, 1998	4 June 1998	Schedule 6 (items 23, 24): ( <i>ba</i> )	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 50): 29 June 2010	—



## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Law Improvement Act 1997	121, 1997	8 July 1997	s. 4: Royal Assent ( <i>c</i> ) Schedule 1: ( <i>c</i> ) Schedule 2 (items 3–17): ( <i>c</i> ) Schedule 3 (items 3–30): ( <i>c</i> ) Schedule 4 (items 5–62): ( <i>c</i> ) Schedule 5 (items 3–42): ( <i>c</i> ) Schedule 6 (items 3–67): ( <i>c</i> ) Schedule 7 (items 2–4): ( <i>c</i> ) Schedule 8 (items 2–31): ( <i>c</i> ) Schedule 9 (items 3–15): ( <i>c</i> ) Schedule 10 (items 2–11): ( <i>c</i> ) Schedule 11 (items 2–36): ( <i>c</i> ) Schedule 12 (items 1–14): ( <i>c</i> )	s. 4 and Sch. 5 (item 24)
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 83, 86): Royal Assent	Sch. 12 (item 86)
Franchise Fees Windfall Tax (Consequential Amendments) Act 1997	134, 1997	19 Sept 1997	19 Sept 1997	s. 4(2)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	s. 4 and Schedule 2 (items 2–7): Royal Assent ( <i>d</i> ) Schedule 6 (items 10–12): ( <i>d</i> ) Schedule 14 (items 43–60): ( <i>d</i> ) Schedule 15 (items 7–12): ( <i>d</i> )	Sch. 6 (item 13) and Sch. 15 (item 13) s. 4 (rep. by 75, 2010, Sch. 6 [item 64])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 64): 29 June 2010	—
Taxation Laws Amendment Act (No. 4) 1997	174, 1997	21 Nov 1997	Schedule 8: 1 July 1997 Remainder: Royal Assent	Sch. 6 (item 23(1)) and Sch. 9 (item 30(1)) s. 4 (rep. by 75, 2010, Sch. 6 [item 77])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 77): 29 June 2010	—
Farm Household Support Amendment (Restart and Exceptional Circumstances) Act 1997	179, 1997	25 Nov 1997	25 Nov 1997	Sch. 3 (item 4)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Contributions and Termination Payments Taxes Legislation Amendment Act 1997	191, 1997	7 Dec 1997	Schedule 2: Royal Assent ( <i>e</i> )	—
Child Care Payments (Consequential Amendments and Transitional Provisions) Act 1997	196, 1997	8 Dec 1997	Schedule 1 (items 19, 20); 9 Dec 1997 ( <i>f</i> )	—
Social Security Legislation Amendment (Parenting and Other Measures) Act 1997	197, 1997	11 Dec 1997	Schedule 1 (items 338–343); 20 Mar 1998 ( <i>g</i> ) Schedule 1 (items 369–381); 1 July 1998 ( <i>g</i> )	Sch. 1 (item 343)
Social Security and Veterans' Affairs Legislation Amendment (Family and Other Measures) Act 1997	202, 1997	16 Dec 1997	Schedule 1 (items 44, 45) ( <i>h</i> )	—
Taxation Laws Amendment Act (No. 1) 1998	16, 1998	16 Apr 1998	s. 4, Schedules 3–5, Schedule 10 (items 1–19) and Schedule 11: Royal Assent ( <i>i</i> )	Sch. 3 (items 20–22), Sch. 4 (item 2), Sch. 5 (item 44), Sch. 10 (item 19) and Sch. 11 (item 123) s. 4 (rep. by 75, 2010, Sch. 6 [item 34])
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 74, 75, 86): Royal Assent	Sch. 12 (item 86)

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 34): 29 June 2010	—
Taxation Laws Amendment (Trust Loss and Other Deductions) Act 1998	17, 1998	16 Apr 1998	16 Apr 1998	s. 4 (rep. by 75, 2010, Sch. 6 [item 109])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 109): 29 June 2010	—
Commonwealth Places (Consequential Amendments) Act 1998	23, 1998	17 Apr 1998	17 Apr 1998	s. 4(2)
Taxation Laws Amendment (Technical Amendments) Act 1998	41, 1998	4 June 1998	s. 4, Schedule 3 (items 4–7), Schedule 4 (items 1–3, 5): Royal Assent ( <i>j</i> )	Sch. 3 (item 7) and Sch. 4 (item 5) s. 4 (rep. by 75, 2010, Sch. 6 [item 110])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 110): 29 June 2010	—
Social Security Legislation Amendment (Youth Allowance Consequential and Related Measures) Act 1998	45, 1998	17 June 1998	Schedule 12 (items 25–46): 1 July 1998 ( <i>k</i> )	—

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Law Improvement Act (No. 1) 1998	46, 1998	22 June 1998	s. 4, Schedule 1, Schedule 9 (items 2–6, 8) and Schedule 10: Royal Assent ( <i>l</i> ) Schedule 2 (items 4–48): ( <i>l</i> ) Schedule 3 (items 3–12): ( <i>l</i> ) Schedule 4 (items 2–11): ( <i>l</i> ) Schedule 5 (items 3–5): ( <i>l</i> ) Schedule 6 (items 2–7): ( <i>l</i> ) Schedule 7 (items 2–11): ( <i>l</i> )	s. 4 and Sch. 9 (item 8)
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 85, 86): Royal Assent	Sch. 12 (item 86)
Taxation Laws Amendment Act (No. 3) 1998	47, 1998	23 June 1998	Schedule 1 (items 2, 4): 1 July 1998 Remainder: Royal Assent	Sch. 1 (item 5), Sch. 3 (item 16), Sch. 5 (item 4) and Sch. 9 (items 14–16) s. 4 (rep. by 75, 2010, Sch. 6 [item 65])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 65): 29 June 2010	—
Taxation Laws Amendment (Company Law Review) Act 1998	63, 1998	29 June 1998	Schedule 6: ( <i>m</i> )	Sch. 6 (item 18)

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 60, 61): <i>(zzb)</i>	—
Social Security and Veterans' Affairs Legislation Amendment (Pension Bonus Scheme) Act 1998	67, 1998	30 June 1998	30 June 1998	—
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 73, 86): Royal Assent	Sch. 12 (item 86)
Taxation Laws Amendment (Farm Management Deposits) Act 1998	85, 1998	2 July 1998	2 Jan 1999	—
Taxation Laws Amendment (Landcare and Water Facility Tax Offset) Act 1998	91, 1998	14 July 1998	Schedule 1 (items 1–13, 19): Royal Assent <i>(n)</i>	Sch. 1 (item 19)
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 80, 86): Royal Assent	Sch. 12 (item 86)
Social Security and Veterans' Affairs Legislation Amendment (Budget and Other Measures) Act 1998	93, 1998	15 July 1998	Schedule 7 (items 40–45): 1 Apr 1998 <i>(o)</i>	Sch. 7 (item 45)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Primary Industries and Energy Legislation Amendment Act (No. 1) 1998	102, 1998	30 July 1998	30 July 1998	Sch. 2 (item 11)
Taxation Laws Amendment (Film Licensed Investment Company) Act 1998	108, 1998	7 Dec 1998	7 Dec 1998 ( <i>see s. 2</i> )	—
Taxation Laws Amendment (Private Health Insurance) Act 1998	128, 1998	21 Dec 1998	21 Dec 1998	Sch. 2 (item 16)
<b>as amended by</b> Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (item 62): ( <i>zzb</i> )	—
Payment Processing Legislation Amendment (Social Security and Veterans' Entitlements) Act 1998	132, 1998	24 Dec 1998	Schedule 5 (items 2–9): 1 July 1999 ( <i>p</i> )	—
Taxation Laws Amendment Act (No. 3) 1999	11, 1999	31 Mar 1999	Schedule 1 (items 277–280, 404): 1 July 1999 ( <i>q</i> )	Sch. 1 (item 404)
Assistance for Carers Legislation Amendment Act 1999	13, 1999	9 Apr 1999	Schedule 1 (items 122–125, 128): ( <i>r</i> ) Schedule 1 (items 129–133) 1 July 1998 ( <i>r</i> ) Schedule 1 (items 134–137): ( <i>r</i> ) Schedule 2 (items 50–55, 63, 64(1), (3)): ( <i>r</i> )	Sch. 1 (items 128, 133, 137) and Sch. 2 (items 63, 64(1), (3))

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 1) 1999	16, 1999	9 Apr 1999	s. 4, Schedule 3 (items 11, 12(3)), Schedule 4 and Schedule 7 (items 9–14): Royal Assent ( <i>s</i> )	Sch. 3 (item 12(3)), Sch. 4 (item 2) and Sch. 7 (item 14) s. 4 (rep. by 75, 2010, Sch. 6 [item 35])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 35): 29 June 2010	—
Taxation Laws Amendment (Software Depreciation) Act 1999	39, 1999	31 May 1999	31 May 1999	Sch. 1 (items 21–24) s. 4 (rep. by 75, 2010, Sch. 6 [item 103])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 103): 29 June 2010	—
Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999	44, 1999	17 June 1999	Schedule 7 (item 105): 1 July 1999 ( <i>see Gazette</i> 1999, No. S283) ( <i>t</i> )	—
Taxation Laws Amendment Act (No. 6) 1999	54, 1999	5 July 1999	Schedule 7 (item 2): ( <i>u</i> ) Remainder: Royal Assent	Sch. 1 (item 36), Sch. 2 (item 16), Sch. 5 (item 10) and Sch. 7 (item 3)
A New Tax System (Income Tax Laws Amendment) Act 1999	60, 1999	8 July 1999	9 July 1999 ( <i>see s. 2</i> )	Sch. 2 (item 7)
A New Tax System (Personal Income Tax Cuts) Act 1999	69, 1999	8 July 1999	9 July 1999 ( <i>see s. 2</i> )	Sch. 3 (item 1(1))



## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
A New Tax System (Closely Held Trusts) Act 1999	70, 1999	8 July 1999	8 July 1999	Sch. 2 (item 14)
A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999	83, 1999	8 July 1999	Schedule 10 (items 24–54, 68(1), 69): 1 July 2000 ( <i>v</i> )	Sch. 10 (items 68(1), 69)
Taxation Laws Amendment Act (No. 2) 1999	93, 1999	16 July 1999	Schedule 4 (item 24): 16 Apr 1998 Remainder: Royal Assent	Sch. 1 (item 39(1)) and Sch. 3 (item 33) s. 4 (rep. by 75, 2010, Sch. 6 [item 51])
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (item 53): ( <i>zzb</i> )	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 51): 29 June 2010	—
Taxation Laws Amendment Act (No. 4) 1999	94, 1999	16 July 1999	Schedule 2 and Schedule 3 (Part 2): ( <i>w</i> ) Remainder: Royal Assent	Sch. 1 (item 30), Sch. 2 (items 3, 4, 6), Sch. 3 (items 6, 32, 42), Sch. 5 (items 35–37) and Sch. 6 (item 73) s. 4 (rep. by 75, 2010, Sch. 6 [item 78])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 78): 29 June 2010	—

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Demutualisation of Non-insurance Mutual Entities) Act 1999	103, 1999	16 July 1999	16 July 1999	—
Taxation Laws Amendment Act (No. 7) 1999	117, 1999	22 Sept 1999	Schedule 2 (item 2): Royal Assent (x)	—
Public Employment (Consequential and Transitional) Amendment Act 1999	146, 1999	11 Nov 1999	Schedule 1 (items 532–534): 5 Dec 1999 ( <i>see Gazette</i> 1999, No. S584) (y)	—
Further 1998 Budget Measures Legislation Amendment (Social Security) Act 1999	152, 1999	11 Nov 1999	Schedule 4 (items 17–19): Royal Assent (z)	Sch. 4 (item 19)
Corporate Law Economic Reform Program Act 1999	156, 1999	24 Nov 1999	Schedule 5 (items 17–21): 13 Mar 2000 ( <i>see Gazette</i> , 2000 No. S114) (za)	—
New Business Tax System (Capital Allowances) Act 1999	164, 1999	10 Dec 1999	Schedule 2 (items 17, 18): (zaa) Remainder: Royal Assent	Sch. 1 (item 15), Sch. 2 (item 23), Sch. 3 (item 14), Sch. 4 (item 12) and Sch. 5 (item 6)
New Business Tax System (Capital Gains Tax) Act 1999	165, 1999	10 Dec 1999	Schedule 1: (zab) Remainder: Royal Assent	Sch. 1 (item 62), Sch. 2 (item 7) and Sch. 3 (item 18) s. 4 (rep. by 75, 2010, Sch. 6 [item 11]) Sch. 1 (item 61) (am. by 173, 2000, Sch. 3 [item 16])

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 7) 2000	173, 2000	21 Dec 2000	Schedule 3 (item 16): Royal Assent ( <i>zba</i> )	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 11): 29 June 2010	—
New Business Tax System (Integrity and Other Measures) Act 1999	169, 1999	10 Dec 1999	Schedule 5 (items 1–12): 22 Feb 1999 ( <i>zc</i> ) Schedule 1 (items 1–13, 18), Schedule 2 (items 1–3, 5), Schedule 3 (items 1–4, 7), Schedule 4 (items 1–15, 19), Schedule 6, Schedule 7 (item 11), Schedule 8, Schedule 9 (items 1–14, 23–33) and Schedule 10: Royal Assent ( <i>zc</i> )	Sch. 1 (item 18), Sch. 2 (item 5), Sch. 3 (item 7), Sch. 4 (item 19), Sch. 6 (item 16), Sch. 7 (item 12(1)), Sch. 8 (item 10) and Sch. 9 (items 14, 31, 33)
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Schedule 3: ( <i>zd</i> )	—
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 69, 70, 86): Royal Assent	Sch. 12 (item 86)
A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999	177, 1999	22 Dec 1999	Schedule 5: Royal Assent ( <i>ze</i> ) Schedule 8 (items 1–6): ( <i>ze</i> )	—

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	Schedule 1 (items 6, 8, 70–78): 1 July 2000 Remainder: Royal Assent	Sch. 2 (items 92, 93) s. 2(1A) (ad. by 179, 1999, Sch. 10 [item 19]) s. 4 (rep. by 75, 2010, Sch. 6 [item 1])
<b>as amended by</b>				
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Schedule 10 (item 19): 22 Dec 1999 ( <i>zf</i> )	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 1): 29 June 2010	—
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Schedule 7, Schedule 8, and Schedule 18 (items 16, 20): Royal Assent ( <i>zg</i> ) Schedule 11 (items 80–105): 1 July 2000 ( <i>zg</i> ) Schedule 16 (items 18, 19, 37) and Schedule 18 (items 1–3, 6–15, 18, 19, 22–31, 33–37): ( <i>zg</i> ) Schedule 18 (items 4, 5, 17, 21, 32): 1 July 2000 ( <i>zg</i> )	Sch. 7 (item 18), Sch. 8 (item 16) and Sch. 16 (item 37)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Schedule 3 (items 17, 18): <i>(zga)</i>	Sch. 3 (item 18)
Dairy Industry Adjustment Act 2000	22, 2000	3 Apr 2000	3 Apr 2000	—
A New Tax System (Tax Administration) Act (No. 1) 2000	44, 2000	3 May 2000	Schedule 3 (item 38), Schedule 4 (items 13–16) and Schedule 5: <i>(zh)</i>	—
Taxation Laws Amendment Act (No. 2) 2000	58, 2000	31 May 2000	s. 4, Schedule 2 (items 2–4(2)), Schedule 5, Schedule 6 (items 1–13, 17, 18, 20–32, 34), Schedule 9 and Schedule 10 (items 12–17(3)–(6), 31–38(3)–(7)): Royal Assent Schedule 4, Schedule 6 (item 19) and Schedule 8 (item 19): <i>(zi)</i> Schedule 6 (items 14–16): <i>(zi)</i>	Sch. 2 (item 4(2)), Sch. 4 (item 6), Sch. 5 (item 6), Sch. 6 (item 34) and Sch. 10 (items 17(3)–(6), 38(3)–(7)) s. 4 (rep. by 75, 2010, Sch. 6 [item 52])

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 76, 86): Royal Assent	Sch. 12 (item 86)
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Schedule 7 (item 170): Royal Assent	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 52): 29 June 2010	—
Taxation Laws Amendment Act (No. 3) 2000	66, 2000	22 June 2000	Schedule 2 (items 3, 4): 7 Dec 1998 ( <i>zj</i> ) Schedules 3–5: Royal Assent ( <i>zj</i> )	Sch. 3 (item 5), Sch. 4 and Sch. 5 (item 2)
Taxation Laws Amendment Act (No. 6) 2000	76, 2000	28 June 2000	28 June 2000	s. 4 (rep. by 75, 2010, Sch. 6 [item 91])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 91): 29 June 2010	—
New Business Tax System (Miscellaneous) Act (No. 1) 2000	79, 2000	30 June 2000	s. 4, Schedule 1 (items 3, 4(2)), Schedule 2 (items 1–7) and Schedule 6 (items 1–11, 15): 1 July 2000 ( <i>zk</i> )	Sch. 1 (item 4(2)), Sch. 2 (item 7) and Sch. 6 (item 15) s. 4 (rep. by 75, 2010, Sch. 6 [item 17])

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 17): 29 June 2010	—
New Business Tax System (Alienation of Personal Services Income) Act 2000	86, 2000	30 June 2000	Schedule 1 (items 1–26): Royal Assent ( <i>zl</i> )	Sch. 1 (item 26)
New Business Tax System (Miscellaneous) Act (No. 2) 2000	89, 2000	30 June 2000	s. 4, Schedule 1 (items 1–17, 19–25, 30–32, 34–65, 65A, 68), Schedule 2 (items 63–66, 69, 71–79, 79A, 79B, 80–83, 83A, 84), Schedule 4, Schedule 5 (items 1–31, 34), Schedule 6 and Schedule 9 (items 5, 9, 26, 43, 55–57, 62, 63, 66, 67): Royal Assent ( <i>zm</i> ) Schedule 1 (item 18): 11 Nov 1999 ( <i>zm</i> ) Schedule 1 (items 26–29, 33): ( <i>zm</i> ) Schedule 2 (items 67, 68, 70): 1 July 2001 ( <i>zm</i> ) Schedule 9 (items 1–4, 6–8, 10–25, 27–42, 44–54, 58–61, 64, 65, 68–73): 1 July 2000 ( <i>zm</i> )	Sch. 1 (item 68), Sch. 4 (item 6), Sch. 5 (items 31, 34) and Sch. 6 (item 2) s. 4 (rep. by 75, 2010, Sch. 6 [item 18])

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 47–49): ( <i>zzb</i> )	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 18): 29 June 2010	—
New Business Tax System (Integrity Measures) Act 2000	90, 2000	30 June 2000	30 June 2000	Sch. 1 (item 4)
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Schedule 2 (items 49–53), Schedule 4A and Schedule 5 (items 1–7, 10–16): ( <i>zn</i> ) Schedule 5 (items 8, 9): 1 July 2000 ( <i>zn</i> )	—
Indirect Tax Legislation Amendment Act 2000	92, 2000	30 June 2000	Schedule 7 (items 28–30): ( <i>zo</i> )	—
Taxation Laws Amendment Act (No. 4) 2000	114, 2000	5 Sept 2000	Schedule 4 (items 43, 44): 1 July 1998 Remainder: Royal Assent	Sch. 4 (item 82) s. 4 (rep. by 75, 2010, Sch. 6 [item 79])
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Schedule 6 (items 41, 42): ( <i>zzk</i> )	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 79): 29 June 2010	—
Patents Amendment (Innovation Patents) Act 2000	140, 2000	24 Nov 2000	24 May 2001	—



## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Farm Household Support Amendment Act 2000	144, 2000	7 Dec 2000	ss. 1 and 2: Royal Assent Remainder: 18 Dec 2000 (see <i>Gazette</i> 2000, S634)	Sch. 3 (item 7(3), 8)
Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Schedule 6 (items 47, 48, 49(3)) and Schedule 7 (item 15): Royal Assent ( <i>zp</i> )	Sch. 6 (item 49(3))
Taxation Laws Amendment Act (No. 7) 2000	173, 2000	21 Dec 2000	s. 4, Schedule 1, Schedule 3 (items 1–15, 17), Schedule 4 (items 6–45, 47–49, 51–59, 65(1), (3)) and Schedule 6: Royal Assent ( <i>zq</i> ) Schedule 4 (items 46, 50): 1 July 1998 ( <i>zq</i> ) Schedule 5: ( <i>zq</i> )	Sch. 3 (item 17), Sch. 4 (item 65(1), (3)) and Sch. 6 (item 6) s. 4 (rep. by 75, 2010, Sch. 6 [item 94])
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Schedule 6 (item 43): ( <i>zzk</i> )	—
Taxation Laws Amendment Act (No. 5) 2003	142, 2003	17 Dec 2003	Schedule 2 (items 50, 51): Royal Assent	Sch. 2 (item 51)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 94): 29 June 2010	—
Defence Legislation Amendment (Enhancement of the Reserves and Modernisation) Act 2001	10, 2001	22 Mar 2001	Schedule 2 (items 62, 94, 95): 19 Apr 2001 ( <i>zr</i> )	Sch. 2 (items 94, 95)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family and Community Services Legislation Amendment (One-off Payment to the Aged) Act 2001	43, 2001	25 May 2001	25 May 2001	—
Taxation Laws Amendment (Changes for Senior Australians) Act 2001	44, 2001	25 May 2001	25 May 2001	Sch. 3 (item 2)
Corporations (Repeals, Consequential and Transitionals) Act 2001	55, 2001	28 June 2001	ss. 4–14 and Schedule 3 (items 264–275): 15 July 2001 ( <i>see Gazette</i> 2001, No. S285 ( <i>zs</i> ))	ss. 4–14
Governor-General Legislation Amendment Act 2001	57, 2001	28 June 2001	28 June 2001	Sch. 2 (item 4)
Taxation Laws Amendment Act (No. 1) 2001	72, 2001	30 June 2001	30 June 2001	Sch. 2 (items 108–110)
<b>as amended by</b>				
New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001	77, 2001	30 June 2001	( <i>see</i> 77, 2001 below)	Sch. 3 (item 6)
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 51, 52): ( <i>zzb</i> )	—

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 2001	73, 2001	30 June 2001	Schedule 1 (items 69–78): 23 May 2001 Schedule 2 (items 48–52): 1 Jan 2001 Schedule 3 (items 34–36): 1 Apr 2001 Remainder: Royal Assent	Sch. 1 (item 62(2)), Sch. 2 (items 47, 48) and Sch. 3 (item 19)
New Business Tax System (Capital Allowances) Act 2001	76, 2001	30 June 2001	Schedule 2: 1 July 2000 Schedule 3: 9 May 2001 Remainder: Royal Assent	Sch. 1 (item 2), Sch. 2 (item 4) and Sch. 3 (item 3)
New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001	77, 2001	30 June 2001	Schedule 3: <i>(zt)</i> Remainder: Royal Assent	Sch. 2 (item 488) (am. by 119, 2002, Sch. 3 [items 97–99])
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 44, 45): <i>(zzb)</i>	—
Taxation Laws Amendment Act (No. 5) 2002	119, 2002	2 Dec 2002	Schedule 3 (items 97–99): <i>(zta)</i>	—
New Business Tax System (Simplified Tax System) Act 2001	78, 2001	30 June 2001	Schedules 1 and 2: Royal Assent <i>(zu)</i>	Sch. 1 (item 2) and Sch. 2 (item 24)
Taxation Laws Amendment (Superannuation Contributions) Act 2001	89, 2001	18 July 2001	18 July 2001	Sch. 1 (item 11(1))

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Law Legislation Amendment (Superannuation) (Consequential Provisions) Act 2001	114, 2001	18 Sept 2001	(zv)	—
Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001	146, 2001	1 Oct 2001	Schedule 4 (items 92–101): 15 Dec 2001 (zw)	—
New Business Tax System (Thin Capitalisation) Act 2001	162, 2001	1 Oct 2001	Schedule 1 (items 17, 19): 15 July 2001 ( <i>see s. 2(2)(b) and Gazette</i> 2001, No. S285) Schedule 1 (item 18): 1 July 2002 ( <i>see s. 2(3)(b) and Gazette</i> 2002, No. GN24) Remainder: 1 July 2001 (zx)	—
New Business Tax System (Debt and Equity) Act 2001	163, 2001	1 Oct 2001	1 July 2001	Sch. 1 (item 118)
Taxation Laws Amendment Act (No. 2) 2001	167, 2001	1 Oct 2001	Schedule 4 (items 8–10) and Schedules 7 and 8: Royal Assent (zy)	Sch. 4 (item 10), Sch. 7 (item 15) and Sch. 8 (item 4)
Taxation Laws Amendment Act (No. 5) 2001	168, 2001	1 Oct 2001	Schedule 2: 1 July 2000 Remainder: Royal Assent	Sch. 1 (item 17), Sch. 3 (items 4, 5), Sch. 4 (items 7, 9, 16) and Sch. 5 (item 5) s. 4 (rep. by 75, 2010, Sch. 6 [item 87])

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 87): 29 June 2010	—
Taxation Laws Amendment Act (No. 6) 2001	169, 2001	1 Oct 2001	Schedule 4 (items 1–3, 6–15), Schedule 5 (items 1–9) and Schedule 6 (items 1–4, 5A, 6–16, 16L–16N, 17, 19): Royal Assent Schedule 4 (items 4, 5): (zz) Schedule 6 (items 4A, 4B): (zz) Schedule 6 (items 4C, 5): (zz)	Sch. 4 (item 15), Sch. 5 (item 9) and Sch. 6 (item 19(1)–(2A)) s. 4 (rep. by 75, 2010, Sch. 6 [item 92])
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 58, 59): (zzb)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 92): 29 June 2010	—
Taxation Laws Amendment (Research and Development) Act 2001	170, 2001	1 Oct 2001	Schedule 2 (items 28–44, 51): 29 Jan 2001 (zza) Schedule 2 (items 69–84, 92): (zza) Schedule 3 (items 11–13, 19(1)): Royal Assent	Sch. 2 (items 51, 92) and Sch. 3 (item 19(1)) s. 2(3) (am. by 57, 2002, Sch. 12 [item 63])

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (item 63): (zzb)	—
Taxation Laws Amendment (Superannuation Act (No. 1) 2002	15, 2002	4 Apr 2002	4 Apr 2002	Sch. 1 (item 21)
Taxation Laws Amendment Act (No. 1) 2002	26, 2002	4 Apr 2002	4 Apr 2002	Sch. 1 (items 4, 9(1), (2))
Taxation Laws Amendment (Film Incentives) Act 2002	27, 2002	4 Apr 2002	4 Apr 2002	Sch. 1 (item 12)
Taxation Laws Amendment (Baby Bonus) Act 2002	32, 2002	30 May 2002	30 May 2002	s. 4
New Business Tax System (Imputation) Act 2002	48, 2002	29 June 2002	29 June 2002	—
Taxation Laws Amendment (Superannuation) Act (No. 2) 2002	51, 2002	29 June 2002	s. 4, Schedule 1 (item 202(2)) and Schedule 3 (items 3, 4): Royal Assent Schedule 1 (items 185, 186): 1 July 2003	Sch. 1 (item 202(2)) and Sch. 3 (item 4) s. 4 (am. by 75, 2010, Sch. 6 [item 108])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 108): 29 June 2010	—

## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Taxation Laws Amendment Act (No. 4) 2002	53, 2002	29 June 2002	Schedules 3 and 4: 1 July 2002 Remainder: Royal Assent	Sch. 1 (item 46), Sch. 2 (items 16, 17) and Sch. 4 (item 15) s. 4 (rep. by 75, 2010, Sch. 6 [item 80])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 80): 29 June 2010	—
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 2: 1 July 2002 Schedule 4 (items 3, 4): 1 July 2000 Schedule 4 (items 5–8), Schedule 7, Schedule 9 (items 9, 11, 12, 15–20, 22–40, 45), Schedule 11 (items 2–5), Schedule 12 (items 16–18, 20, 25, 26): Royal Assent Schedule 9 (items 10, 13, 14, 21) and Schedule 12 (items 19, 21–24, 27, 28): (zzb) Schedule 12 (item 29): 19 Sept 1997 (see s. 2(1))	Sch. 4 (items 4(2), 8), Sch. 7 (item 3), Sch. 9 (item 45), Sch. 11 (item 5) and Sch. 12 (items 22, 24)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Consolidation) Act (No. 1) 2002	68, 2002	22 Aug 2002	24 Oct 2002 ( <i>see</i> s. 2)	Sch. 3 (items 2, 19, 37, 38) s. 4 (rep. by 75, 2010, Sch. 6 [item 12]) Sch. 3 (item 23) (am. by 41, 2005, Sch. 10 [item 265]) Sch. 3 (item 39) (am. by 90, 2002, Sch. 11; 16, 2003, Sch. 19 [item 6])
<b>as amended by</b>				
New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002	90, 2002	24 Oct 2002	( <i>see</i> 90, 2002 below)	—
New Business Tax System (Consolidation and Other Measures) Act 2003	16, 2003	11 Apr 2003	Schedule 19 (items 6, 7): ( <i>zzc</i> )	—
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Schedule 10 (item 265): ( <i>zzca</i> )	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 12): 29 June 2010	—



## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002	90, 2002	24 Oct 2002	Schedules 1–15: ( <i>zzd</i> ) Remainder: Royal Assent	Sch. 14 (item 19), Sch. 15 (items 13–15) and Sch. 16 (items 54, 55) s. 4 (rep. by 75, 2010, Sch. 6 [item 15])
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	Schedule 8 (items 1, 3): Royal Assent	Sch. 8 (item 3)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 15): 29 June 2010	—
Taxation Laws Amendment Act (No. 3) 2002	97, 2002	10 Nov 2002	s. 4, Schedule 1 (item 8) and Schedule 2 (items 9A, 9B, 10–12): Royal Assent	s. 4 (rep. by 75, 2010, Sch. 6 [item 66])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 66): 29 June 2010	—

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002	117, 2002	2 Dec 2002	s. 4: Royal Assent Schedules 1, 2 and 3 (items 1–7), Schedule 4, Schedule 5 (items 1–12), Schedules 6–8, Schedule 11 (items 8–11), Schedule 12 (items 1–23), Schedule 13 (items 1–14) and Schedule 14 (items 8–13): <i>(zze)</i> Schedule 17: <i>(zze)</i>	Sch. 2 (item 11), Sch. 8 (item 6), Sch. 12 (items 12, 22) and Sch. 17 (item 6) s. 4 (rep. by 75, 2010, Sch. 6 [item 14])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 14): 29 June 2010	—
Taxation Laws Amendment Act (No. 5) 2002	119, 2002	2 Dec 2002	s. 4, Schedule 1 (items 2–8), Schedule 2 and Schedule 3 (item 100): Royal Assent Schedule 3 (items 4–12, 50–71, 76): <i>(zzf)</i> Schedule 3 (items 13–49): <i>(zzf)</i> Schedule 3 (items 72–75, 77, 78): <i>(zzf)</i>	Sch. 1 (item 8), Sch. 2 (item 7) and Sch. 3 (item 100) s. 4 (rep. by 75, 2010, Sch. 6 [item 88])
<b>as amended by</b>				
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Schedule 10 (item 242): Royal Assent	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 88): 29 June 2010	—

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Venture Capital) Act 2002	136, 2002	19 Dec 2002	Schedule 1 (items 1, 5): ( <i>zzg</i> ) Remainder: Royal Assent	Sch. 1 (item 27), Sch. 2 (item 28) and Sch. 3 (item 18)
Taxation Laws Amendment (Structured Settlements and Structured Orders) Act 2002	139, 2002	19 Dec 2002	19 Dec 2002	Sch. 1 (item 16A) s. 4 (rep. by 75, 2010, Sch. 6 [item 104])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 104): 29 June 2010	—
Taxation Laws Amendment Act (No. 1) 2003	12, 2003	2 Apr 2003	Schedule 1: 29 Aug 2001 Remainder: Royal Assent	Sch. 2 (item 2) and Sch. 3 (items 2, 6, 11, 13)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Consolidation and Other Measures) Act 2003	16, 2003	11 Apr 2003	s. 4: Royal Assent Schedule 1 (items 1–6, 9–26), Schedules 2, 3, Schedule 5 (items 2–5), Schedule 6 (items 1–9), Schedules 7, 8, Schedule 11 (items 1–3), Schedules 12, 13, Schedule 14 (items 2–7), Schedule 16 (items 1–3), Schedule 19 (items 1–3), Schedules 21, 22 and Schedule 23 (items 10–13): ( <i>zzh</i> ) Schedule 4 (items 1–7): ( <i>zzh</i> ) Schedule 9 (items 1, 2, 13–21): ( <i>zzh</i> ) Schedule 10 (item 2): ( <i>zzh</i> ) Schedule 14 (item 1): ( <i>zzh</i> ) Schedule 24 (items 20–23): ( <i>zzh</i> ) Schedule 25 (items 1–10), Schedule 26 (items 1–4, 8), Schedule 27 (items 1–19, 21) and Schedule 30 (items 1, 2): ( <i>zzh</i> ) Schedule 28 (items 1, 19(1)): ( <i>zzh</i> ) Schedule 28 (items 2–12, 19(2), (3)) and Schedule 29 (items 12, 13): ( <i>zzh</i> )	Sch. 9 (item 21), Sch. 13 (item 5), Sch. 24 (item 23), Sch. 26 (item 8), Sch. 27 (item 21), Sch. 28 (item 19) and Sch. 30 (item 2) s. 2(1) (item 1A) (ad. by 56, 2010, Sch. 5 [item 137]) s. 2(1) (item 2) (rs. by 56, 2010, Sch. 5 [item 137]) s. 4 (rep. by 75, 2010, Sch. 6 [item 13])

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Schedule 10 (item 224): Royal Assent Schedule 10 (item 266): ( <i>zzha</i> )	—
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	Schedule 5 (items 137, 139, 140): ( <i>see</i> 56, 2010 below)	Sch. 5 (items 139, 140)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 13): 29 June 2010	—
Family and Community Services Legislation Amendment (Australians Working Together and other 2001 Budget Measures) Act 2003	35, 2003	24 Apr 2003	Schedules 1, 1A, 2, 4, 5 and 6: 20 Sept 2003 Schedule 3: 22 May 2003 Remainder: Royal Assent	Sch. 2 (item 7)
Taxation Laws Amendment Act (No. 2) 2003	65, 2003	30 June 2003	s. 4, Schedule 2, Schedule 3 (items 3–5) and Schedule 5 (item 3): Royal Assent	Sch. 2 (item 5) s. 4 (rep. by 75, 2010, Sch. 6 [item 53])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 53): 29 June 2010	—

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 2003	66, 2003	30 June 2003	s. 4, Schedule 2 (items 1–5, 17), Schedule 3 (items 49–57, 59–70, 71, 74–89, 91–128, 129–131, 140, 141), Schedule 4, Schedule 6 (items 1, 3) and Schedule 7 (items 6–9): Royal Assent Schedule 3 (items 58, 72, 73, 90): ( <i>zzi</i> ) Schedule 3 (items 70A, 128A): ( <i>zzi</i> )	Sch. 2 (item 17), Sch. 3 (items 140(1)–(6), (8), 141), Sch. 4 (item 5), Sch. 6 (item 3) and Sch. 7 (item 9) s. 4 (rep. by 75, 2010, Sch. 6 [item 81])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 81): 29 June 2010	—
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	s. 4 and Schedule 10 (items 1–11): Royal Assent Schedules 3, 4 and Schedule 5 (items 1–3): ( <i>zzj</i> ) Schedule 9 (items 16, 17): 1 Sept 2003 Schedule 10 (items 17–23): ( <i>zzj</i> ) Schedule 12: 30 June 2003	Sch. 10 (item 23) s. 4 (rep. by 75, 2010, Sch. 6 [item 93])

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 93): 29 June 2010	—
Australian Heritage Council (Consequential and Transitional Provisions) Act 2003	86, 2003	23 Sept 2003	ss. 1–3: Royal Assent Remainder: 1 Jan 2004 (see s. 2 and <i>Gazette</i> 2003, No. GN47)	Sch. 1 (item 5)
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	s. 4, Schedule 1 (items 2–20, 22), Schedule 2 (items 1–12), Schedule 3 (items 2–6) and Schedule 6 (items 16, 22–25, 27, 30): Royal Assent s. 5: 11 Oct 2002 Schedule 6 (items 17–21, 26, 28, 29): (zzk)	s. 5, Sch. 1 (item 22) and Sch. 3 (item 6) s. 2(1) (am. by 67, 2003, Sch. 10 [item 13]) s. 4 (rep. by 75, 2010, Sch. 6 [item 67]) Sch. 2 (item 12) (am. by 147, 2005, Sch. 5 [item 19])
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	Schedule 10 (items 13–16): 14 Oct 2003 (see s. 2(1))	—
Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005	147, 2005	14 Dec 2005	Schedule 5 (items 19, 20): Royal Assent	Sch. 5 (item 20)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 67): 29 June 2010	—

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 8) 2003	107, 2003	21 Oct 2003	Schedule 6: 1 July 2003 Schedule 7 (items 6–8): (zzl) Schedule 7 (item 15): (zzl) Remainder: Royal Assent	Sch. 1 (item 9(1)), Sch. 2 (item 40), Sch. 3 (item 2), Sch. 5 (item 3) and Sch. 7 (items 9, 18) s. 2(1) (am. by 23, 2005, Sch. 11 [item 1]) s. 4 (rep. by 75, 2010, Sch. 6 [item 95])
<b>as amended by</b>				
Tax Laws Amendment (2004 Measures No. 6) Act 2005	23, 2005	21 Mar 2005	Schedule 11: (zzla)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 95): 29 June 2010	—
Superannuation (Government Co-contribution for Low Income Earners) (Consequential Amendments) Act 2003	111, 2003	12 Nov 2003	12 Nov 2003	Sch. 1 (item 25)
New Business Tax System (Taxation of Financial Arrangements) Act (No. 1) 2003	133, 2003	17 Dec 2003	17 Dec 2003	Sch. 1 (item 17(2)), Sch. 2 (item 9), Sch. 3 (item 2) and Sch. 4 (item 78) Sch. 4 (item 77) (am. by 15, 2009, Sch. 1 [item 113]) s. 4 (rep. by 75, 2010, Sch. 6 [item 19])



## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009	15, 2009	26 Mar 2009	Schedule 1 (items 113, 114): ( <i>zzlb</i> )	Sch. 1 (item 114)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 19): 29 June 2010	—
Financial Services Reform Amendment Act 2003	141, 2003	17 Dec 2003	Schedule 3 (item 1): 18 Dec 2003	—
Taxation Laws Amendment Act (No. 5) 2003	142, 2003	17 Dec 2003	s. 4, Schedule 1 (items 1–15, 18–40), Schedule 2 (items 1, 2, 4–29, 33–49, 52, 53), Schedule 3 (items 16–18), Schedule 7 (items 1–23) and Schedule 8 (items 4–17, 17A, 17B, 18–21, 24(2), (3)): Royal Assent Schedule 3 (items 1–15): ( <i>zzm</i> )	Sch. 1 (item 1), Sch. 2 (items 1, 49), Sch. 3 (items 15, 18), Sch. 7 (items 15, 23) and Sch. 8 (items 24(2), (3)) s. 4 (rep. by 75, 2010, Sch. 6 [item 89])

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 89): 29 June 2010	—
Higher Education Support (Transitional Provisions and Consequential Amendments) Act 2003	150, 2003	19 Dec 2003	Schedule 2 (items 136–143): ( <i>zzn</i> )	—
Taxation Laws Amendment Act (No. 2) 2004	20, 2004	23 Mar 2004	Schedule 6: 1 July 2000 Remainder: Royal Assent	Sch. 3 (item 6), Sch. 4 (item 9), Sch. 7 (item 9) and Sch. 8 (item 14) s. 4 (rep. by 75, 2010, Sch. 6 [item 54])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 54): 29 June 2010	—
Family Assistance Legislation Amendment (Extension of Time Limits) Act 2004	33, 2004	20 Apr 2004	20 Apr 2004	Sch. 1 (item 9)
Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004	52, 2004	27 Apr 2004	Schedule 4 (items 10–13, 14(2), (3), 15): 1 July 2004 ( <i>see s. 2</i> )	Sch. 4 (items 14(2), (3), 15)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Family Assistance Legislation Amendment (More Help for Families—Increased Payments) Act 2004	59, 2004	26 May 2004	Schedule 2 (items 36–42); 1 July 2004	Sch. 2 (items 38, 42)
Family Assistance Legislation Amendment (More Help for Families—One-off Payments) Act 2004	60, 2004	26 May 2004	26 May 2004	—
Bankruptcy Legislation Amendment Act 2004	80, 2004	23 June 2004	Schedule 1 (items 197, 212, 213, 215); 1 Dec 2004 ( <i>see Gazette</i> 2004, No. GN34)	Sch. 1 (items 212, 213, 215)
Tax Laws Amendment (2004 Measures No. 2) Act 2004	83, 2004	25 June 2004	s. 4, Schedule 1 (items 116–124), Schedule 2 (items 1, 2, 5–8, 10–18, 20–33, 36–50, 52–64, 67–74), Schedule 3 (items 4–7), Schedule 5 (items 1, 2), Schedule 6, Schedule 8 (items 9–11), Schedule 10 (items 43, 44) and Schedule 12 (items 1–9); Royal Assent Schedule 1 (items 2–79): ( <i>zzo</i> ) Schedule 1 (items 85–89, 93, 94): ( <i>zzo</i> ) Schedule 1 (items 90–92): ( <i>zzo</i> ) Schedule 1 (items 95–	Sch. 1 (items 126(2)–(5), (8)–(10)), Sch. 2 (items 1, 6, 37, 53, 64), Sch. 3 (items 6, 7), Sch. 5 (item 2), Sch. 6 (item 4), Sch. 8 (item 11), Sch. 10 (items 43(2)–(4), 44) and Sch. 12 (items 9, 16) s. 2(1) (am. by 41, 2005, Sch. 10 [item 269]) s. 4 (rep. by 75, 2010, Sch. 6 [item 112])

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
			99): (zzo) Schedule 1 (item 100): (zzo) Schedule 1 (items 101–103): (zzo) Schedule 1 (item 104): (zzo) Schedule 1 (items 105, 106): (zzo) Schedule 10 (items 3–22): (zzo) Schedule 10 (items 23–29): 30 June 2003 Schedule 10 (items 30–40): (zzo) Schedule 10 (items 41, 42): 30 June 2003 (zzo) Schedule 12 (items 10–16): (zzo)	
<b>as amended by</b>				
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Schedule 10 (item 269): (ztoa)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 112): 29 June 2010	—
Superannuation Laws Amendment (2004 Measures No. 1) Act 2004	92, 2004	29 June 2004	29 June 2004	Sch. 1 (item 3)
Superannuation Laws Amendment (2004 Measures No. 2) Act 2004	93, 2004	29 June 2004	s. 4(1) and Schedule 1 (item 3): Royal Assent	s. 4(1)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2004 Measures No. 1) Act 2004	95, 2004	29 June 2004	s. 4, Schedules 2, 3, 5 and 11: Royal Assent Schedule 7 (items 1–10, 13): 1 July 2004 Schedule 10 (items 28–39, 44, 45): 1 July 2005	Sch. 2 (item 11), Sch. 3 (items 7–9), Sch. 5 (item 9), Sch. 7 (item 13) and Sch. 10 (items 44, 45) s. 4 (rep. by 75, 2010, Sch. 6 [item 111])
<b>as amended by</b>				
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Schedule 7 (item 210): (zzu)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 111): 29 June 2010	—
New International Tax Arrangements (Participation Exemption and Other Measures) Act 2004	96, 2004	29 June 2004	29 June 2004	Sch. 1 (item 1) and Sch. 2 (item 140(3) Sch. 2 (item 140(2)) (am. by 64, 2005, Sch. 5 [item 1])
<b>as amended by</b>				
New International Tax Arrangements (Foreign-owned Branches and Other Measures) Act 2005	64, 2005	26 June 2005	Schedule 5: (see 64, 2005 below)	—
Veterans' Entitlements (Clarke Review) Act 2004	100, 2004	30 June 2004	Schedule 2 (items 32–35): 20 Sept 2004	—

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 1) 2004	101, 2004	30 June 2004	s. 4, Schedule 1 (items 2–4), Schedule 9, Schedule 10 (items 7–37) and Schedule 11 (items 144–146): Royal Assent Schedule 2: 30 June 2003 Schedule 3: 1 July 2003 Schedule 7 (items 1–8): (zpp) Schedule 11 (item 35): (zpp) Schedule 11 (items 52–59, 88, 89): (zpp) Schedule 11 (items 141–143): (zpp)	Sch. 1 (item 4), Sch. 3 (item 72), Sch. 7 (item 8), Sch. 9 (item 17) and Sch. 11 (items 143, 145) s. 4 (rep. by 75, 2010, Sch. 6 [item 36])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 36): 29 June 2010	—
Tax Laws Amendment (2004 Measures No. 3) Act 2004	105, 2004	30 June 2004	Schedule 2: 1 Apr 2004 Remainder: Royal Assent	Sch. 1 (item 19) s. 4 (rep. by 75, 2010, Sch. 6 [item 113])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 113): 29 June 2010	—
Tax Laws Amendment (Wine Producer Rebate and Other Measures) Act 2004	129, 2004	31 Aug 2004	Schedules 1 and 3: 1 Oct 2004 Remainder: Royal Assent	Sch. 3 (item 25)

## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Family and Community Services and Veterans' Affairs Legislation Amendment (2004 Election Commitments) Act 2004	132, 2004	8 Dec 2004	Schedule 1 (items 1, 2, 17, 18) and Schedule 2 (items 1, 2, 13–15, 24): 1 Dec 2004	Sch. 2 (items 13, 24)
Private Health Insurance Incentives Amendment Act 2005	9, 2005	22 Feb 2005	22 Feb 2005	Sch. 1 (item 7)
New International Tax Arrangements (Managed Funds and Other Measures) Act 2005	21, 2005	21 Mar 2005	21 Mar 2005	Sch. 1 (item 7) and Sch. 3 (item 47(1))
Tax Laws Amendment (2004 Measures No. 6) Act 2005	23, 2005	21 Mar 2005	s. 4, Schedule 1 (items 2–8, 11, 13–19, 21–24, 26, 27, 29–32), Schedule 2 (items 1–11, 14), Schedule 3 (items 1, 5–13, 75–102, 111(1)–(3)), Schedules 4–6, 8, 10 and Schedule 12 (items 2–6, 11(1)): Royal Assent Schedule 3 (items 2, 3): (zzq) Schedule 3 (item 4): (zzq) Schedule 12 (item 1): 1 July 2000	Sch. 1 (items 1, 19), Sch. 2 (item 14), Sch. 3 (item 111(1)–(3)), Sch. 4 (item 2), Sch. 6 (item 14), Sch. 8 (item 8), Sch. 10 (item 23) and Sch. 12 (item 11(1)) s. 4 (rep. by 75, 2010, Sch. 6 [item 114])

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 114): 29 June 2010	—
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	s. 4, Schedule 1 (items 1–11), Schedule 2 (items 1–9, 11), Schedule 3 (items 17–22), Schedule 6 (items 1–3, 5, 12–15, 17–28), Schedule 7, Schedule 10 (items 36–221, 271–273) and Schedule 11 (items 4, 5): Royal Assent Schedule 10 (item 247): <i>(zzr)</i> Schedule 10 (item 248): <i>(zzr)</i> Schedule 10 (items 249, 250, 263, 264): <i>(zzr)</i> Schedule 10 (items 251–257): <i>(zzr)</i> Schedule 10 (item 258): <i>(zzr)</i> Schedule 10 (item 259): <i>(zzr)</i> Schedule 10 (item 260): <i>(zzr)</i> Schedule 10 (items 261, 262): <i>(zzr)</i>	Sch. 1 (item 11), Sch. 2 (item 11), Sch. 3 (item 22), Sch. 6 (item 1), Sch. 7 (item 20) and Sch. 11 (item 5) s. 4 (rep. by 75, 2010, Sch. 6 [item 115])



## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 6 (item 115): 29 June 2010	—
Australian Communications and Media Authority (Consequential and Transitional Provisions) Act 2005	45, 2005	1 Apr 2005	Schedule 1 (items 66, 67) and Schedule 4: 1 July 2005 ( <i>see</i> s. 2(1))	Sch. 4
Social Security Legislation Amendment (One-off Payments for Carers) Act 2005	55, 2005	25 May 2005	25 May 2005	Sch. 2 (item 1) (am. by 19, 2008, Sch. 3 [item 70])
<b>as amended by</b>				
Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments and Other Budget Measures) Act 2008	19, 2008	26 May 2008	Schedule 3 (item 70): Royal Assent	—
<b>as amended by</b>				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Schedule 2 (item 20): ( <i>see</i> 8, 2010 below)	—
Film Licensed Investment Company (Consequential Provisions) Act 2005	58, 2005	26 June 2005	Schedule 1: 27 June 2005 ( <i>see</i> s. 2(1)) Remainder: Royal Assent	Sch. 1 (item 17)

## Endnotes

### Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (2005 Measures No. 3) Act 2005	63, 2005	26 June 2005	Schedule 1 (items 5–23): Royal Assent	Sch. 1 (item 23)
New International Tax Arrangements (Foreign-owned Branches and Other Measures) Act 2005	64, 2005	26 June 2005	Schedule 2: 27 June 2005 Schedule 5: (zss) Remainder: Royal Assent	Sch. 2 (item 11(2)), Sch. 3 (items 11, 39) and Sch. 4 (items 40, 41)
Social Security Amendment (Extension of Youth Allowance and Austudy Eligibility to New Apprentices) Act 2005	66, 2005	26 June 2005	Schedules 1 and 2: 1 July 2005 Schedule 3: 20 Mar 2000 (see s. 2(1)) Remainder: Royal Assent	Sch. 2 (item 3)
Tax Laws Amendment (Improvements to Self Assessment) Act (No. 1) 2005	75, 2005	29 June 2005	29 June 2005	Sch. 1 (item 31)
Tax Laws Amendment (2005 Measures No. 1) Act 2005	77, 2005	29 June 2005	29 June 2005	Sch. 2 (item 3) and Sch. 4 (item 5)
Tax Laws Amendment (2005 Measures No. 2) Act 2005	78, 2005	29 June 2005	29 June 2005	Sch. 1 (item 3) and Sch. 3 (items 5, 12)
Superannuation (Consequential Amendments) Act 2005	81, 2005	29 June 2005	Schedule 7 (items 2, 3): 1 July 2005	Sch. 7 (item 3) (am. by 26, 2008, Sch. 1 [items 117–121])

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Superannuation Legislation Amendment (Trustee Board and Other Measures) (Consequential Amendments) Act 2008	26, 2008	23 June 2008	Schedule 1 (items 117–121); Royal Assent	—
Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005	147, 2005	14 Dec 2005	Schedule 1 (items 4–168, 169(2), 170–176), Schedule 2 (items 1, 12–24, 26–28), Schedule 3, Schedule 4 (items 4–12), Schedule 5 (items 13, 14, 20), Schedule 6 (items 1, 2, 10(1)) and Schedule 7 (items 14–16, 20); Royal Assent	Sch. 1 (items 169(2), 170–176), Sch. 2 (items 26–28), Sch. 3 (item 5), Sch. 4 (item 12), Sch. 5 (item 20), Sch. 6 (item 10(1)) and Sch. 7 (item 20)
Tax Laws Amendment (2005 Measures No. 4) Act 2005	160, 2005	19 Dec 2005	Schedule 1 (items 1–10, 14(1)) and Schedule 2 (items 1–12); Royal Assent	Sch. 1 (item 14(1)) and Sch. 2 (item 12)
Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005	161, 2005	19 Dec 2005	Schedule 1 (item 26) and Schedule 2 (items 6–14, 32); Royal Assent	Sch. 2 (item 32)
Tax Laws Amendment (2005 Measures No. 5) Act 2005	162, 2005	19 Dec 2005	Schedule 2 (items 1–13), Schedule 3 (items 1–3, 16–19, 33) and Schedule 6 (items 28–32); Royal Assent Schedule 6 (items 1–5, 7–13): 1 July 2005 Schedule 6 (items 6, 16–25): <i>(zzt)</i>	Sch. 2 (item 13), Sch. 3 (item 33) and Sch. 6 (items 13, 25)

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2005 Measures No. 6) Act 2006	13, 2006	29 Mar 2006	29 Mar 2006	Sch. 1 (item 2), Sch. 2 (item 4) and Sch. 3 (item 3)
Offshore Petroleum (Repeals and Consequential Amendments) Act 2006	17, 2006	29 Mar 2006	Schedule 2 (items 41, 42): 1 July 2008 ( <i>see</i> s. 2(1) and F2008L02273)	Sch. 2 (item 42)
Tax Laws Amendment (2006 Measures No. 1) Act 2006	32, 2006	6 Apr 2006	6 Apr 2006	Sch. 1 (item 40(1)–(7), (9)), Sch. 2 (item 51) and Sch. 3 (item 17)
<b>as amended by</b>				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Schedule 2 (item 23): ( <i>see</i> 8, 2010 below)	—
Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006	41, 2006	22 May 2006	22 May 2006	—
Family Law Amendment (Shared Parental Responsibility) Act 2006	46, 2006	22 May 2006	Schedule 4 (items 113A, 113B, 129, 138A): 1 July 2006	Sch. 4 (items 129, 138A)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Personal Tax Reduction and Improved Depreciation Arrangements) Act 2006	55, 2006	19 June 2006	Schedules 1, 3 and 4: 1 July 2006 Remainder: Royal Assent	—
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	s. 4, Schedules 1, 2, Schedule 3 (items 1–3, 7), Schedule 4, Schedule 5 (items 1–3) and Schedule 7 (items 51–113, 213–216, 257–263): Royal Assent Schedule 7 (items 179–191, 193): <i>(zzu)</i> Schedule 7 (item 192): 30 June 2004	s. 4, Sch. 1 (item 3), Sch. 3 (item 7), Sch. 4 (item 6), Sch. 5 (item 3) and Sch. 7 (items 55, 69, 92)
<b>as amended by</b>				
Tax Laws Amendment (2009 Measures No. 6) Act 2010	19, 2010	24 Mar 2010	Schedule 3 (items 3, 12): <i>(see 19, 2010 below)</i>	Sch. 3 (item 12)
Electoral and Referendum Amendment (Electoral Integrity and Other Measures) Act 2006	65, 2006	22 June 2006	Schedule 4 (items 1–10, 12): Royal Assent	Sch. 4 (item 12)
Fuel Tax (Consequential and Transitional Provisions) Act 2006	73, 2006	26 June 2006	Schedule 5 (items 5–38, 156–159): 1 July 2006 <i>(see s. 2(1))</i>	—

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Schedule 1 (items 2–4), Schedule 2, Schedule 4 (items 1, 5–9, 14, 20, 23–30), Schedule 5, Schedule 6 (items 3–7) and Schedule 11 (items 1, 2, 4–24): Royal Assent Schedule 3 (items 2–5): (zzv)	Sch. 1 (item 4), Sch. 2, Sch. 3 (item 5), Sch. 4 (items 14, 30), Sch. 5 (item 2) and Sch. 11 (items 23, 24) s. 2(1) (item 10) (rep. by 12, 2012, Sch. 6 [item 8])
<b>as amended by</b>				
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Schedule 6 (items 8, 9): (see 12, 2012 below)	—
Families, Community Services and Indigenous Affairs and Other Legislation (2006 Budget and Other Measures) Act 2006	82, 2006	30 June 2006	Schedule 4 (items 6–9): 1 Dec 2006	—
International Tax Agreements Amendment Act (No. 1) 2006	100, 2006	14 Sept 2006	14 Sept 2006	Sch. 1 (item 11)
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Schedules 3 and 4: 1 Jan 2008 Remainder: Royal Assent	Sch. 6 (items 1, 4–11)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2006 Measures No. 7) Act 2007	55, 2007	12 Apr 2007	Schedule 4 (item 5): Royal Assent	—
Tax Laws Amendment (2007 Measures No. 2) Act 2007	78, 2007	21 June 2007	Schedule 5 (item 9): Royal Assent	—
Tax Laws Amendment (2009 Measures No. 2) Act 2009	42, 2009	23 June 2009	Schedule 5 (items 13, 14): ( <i>zzw</i> )	—
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Schedule 2 (item 29): ( <i>see</i> 8, 2010 below)	—
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Schedule 5 (items 55, 56): ( <i>see</i> 41, 2011 below)	Sch. 5 (item 56)
Australian Participants in British Nuclear Tests (Treatment) (Consequential Amendments and Transitional Provisions) Act 2006	136, 2006	30 Nov 2006	Schedules 1 and 2: 1 Dec 2006 ( <i>see</i> s. 2(1)) Remainder: Royal Assent	Sch. 2 (items 1–3)
Tax Laws Amendment (2006 Measures No. 4) Act 2006	168, 2006	12 Dec 2006	Schedule 3 (items 3–5): 13 Dec 2005 Remainder: Royal Assent	s. 4, Sch. 1 (items 10, 11), Sch. 3 (item 2) and Sch. 4 (item 112)

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Schedule 2 (item 24): (see 8, 2010 below)	—
Tax Laws Amendment (2006 Measures No. 6) Act 2007	4, 2007	19 Feb 2007	Schedule 1 and Schedule 2 (items 11–16, 26): Royal Assent	—
Tax Laws Amendment (Simplified Superannuation) Act 2007	9, 2007	15 Mar 2007	Schedule 1 (items 1, 2, 5–17, 24(1)), Schedule 2 (items 1, 2), Schedule 3, Schedule 5 (items 6–8, 36(1)) and Schedule 10: Royal Assent	Sch. 1 (items 2, 24(1)), Sch. 2 (item 2), Sch. 5 (items 8, 36(1)) and Sch. 10 (item 96)
Superannuation Legislation Amendment (Simplification) Act 2007	15, 2007	15 Mar 2007	s. 4, Schedule 3 (items 8–44, 66) and Schedule 4 (items 1–8): Royal Assent Schedule 1 (items 150–236, 240, 242–260, 406(1)–(3)): (zzx) Schedule 2: (zzx)	s. 4, Sch. 1 (item 406(1)–(3)) and Sch. 3 (item 66) Sch. 2 (item 12) (rs. by 143, 2007, Sch. 5 [item 28])
<b>as amended by</b>				
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Schedule 5 (item 28): (see 143, 2007 below)	—
Tax Laws Amendment (2009 Measures No. 6) Act 2010	19, 2010	24 Mar 2010	Schedule 3 (items 9, 12): (see 19, 2010 below)	Sch. 3 (item 12)



## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Private Health Insurance (Transitional Provisions and Consequential Amendments) Act 2007	32, 2007	30 Mar 2007	Schedule 2 (item 52): 1 Apr 2007 ( <i>see</i> s. 2(1)) Schedule 3 (items 7A, 8, 9, 9A–9C): 1 July 2007	Sch. 3 (item 9A)
Tax Laws Amendment (2006 Measures No. 7) Act 2007	55, 2007	12 Apr 2007	12 Apr 2007	Sch. 1 (item 68(1)), Sch. 5 (item 2) and Sch. 7 (item 5)
Tax Laws Amendment (2007 Measures No. 1) Act 2007	56, 2007	12 Apr 2007	12 Apr 2007	Sch. 3 (item 39)
Social Security and Veterans' Affairs Legislation Amendment (One-off Payments and Other 2007 Budget Measures) Act 2007	66, 2007	11 May 2007	Schedule 1 (items 17–26) and Schedule 3 (items 13–16): Royal Assent	—
Tax Laws Amendment (2007 Measures No. 2) Act 2007	78, 2007	21 June 2007	Schedule 7 (items 2–14): 1 July 2005 Schedule 8 (items 350–353): ( <i>zzy</i> ) Remainder: Royal Assent	s. 4, Sch. 1 (item 7), Sch. 2 (item 18), Sch. 4 (item 10), Sch. 6 (item 10), Sch. 7 (items 15, 16) and Sch. 8 (items 85, 205)

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2007 Measures No. 3) Act 2007	79, 2007	21 June 2007	Schedule 1 (items 28, 29, 39–42, 43(1), (6)), Schedules 3, 4, Schedule 6 (items 3–8), Schedule 9 (items 14–26, 30, 34) and Schedule 10 (items 10–13, 32): Royal Assent Schedule 8 (items 2, 12–25, 26(1)–(3)): 1 July 2007	Sch. 1 (item 43(1), (6)), Sch. 3 (items 3, 4), Sch. 4 (items 4, 5), Sch. 6 (item 8), Sch. 8 (item 26(1)–(3)), Sch. 9 (items 30, 34) and Sch. 10 (item 32)
Tax Laws Amendment (Small Business) Act 2007	80, 2007	21 June 2007	21 June 2007	Sch. 1 (item 8), Sch. 2 (item 67(2), (3)), Sch. 3 (item 176), Sch. 4 (item 31(1)), Sch. 7 (item 2) and Sch. 8 (item 9)
<b>as amended by</b>				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Schedule 2 (items 30, 31): (see 8, 2010 below)	—
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Support Reform Consolidation and Other Measures) Act 2007	82, 2007	21 June 2007	Schedule 6 (items 39, 40): 1 July 2007	—
Veterans' Affairs Legislation Amendment (2007 Measures No. 1) Act 2007	89, 2007	21 June 2007	Schedule 5: 1 July 2007	—

## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Care and Other 2007 Budget Measures) Act 2007	113, 2007	28 June 2007	Schedule 1 (items 20– 22): 1 July 2007	—
Social Security Amendment (Apprenticeship Wage Top-Up for Australian Apprentices) Act 2007	114, 2007	28 June 2007	Schedule 1: 1 July 2007 Remainder: Royal Assent	Sch. 1 (item 3)
Financial Sector Legislation Amendment (Restructures) Act 2007	117, 2007	28 June 2007	28 June 2007	Sch. 2 (item 4) and Sch. 3 (item 24)
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Schedule 1 (items 1, 4, 128–194, 222, 223, 225, 226), Schedule 2, Schedule 5 (items 1–16, 28, 48(1)–(3)), Schedule 6 and Schedule 7 (items 18– 68): Royal Assent Schedule 5 (items 31– 46): (zzz)	Sch. 1 (items 222, 223, 225, 226), Sch. 2 (item 6), Sch. 5 (item 48(1)– (3)) and Sch. 7 (items 22, 38)
International Trade Integrity Act 2007	147, 2007	24 Sept 2007	Schedule 2 (items 5–9): 25 Sept 2007	Sch. 2 (item 9)
Financial Sector Legislation Amendment (Simplifying Regulation and Review) Act 2007	154, 2007	24 Sept 2007	Schedule 1 (items 173– 176): 1 Jan 2008 Schedule 1 (item 296): Royal Assent	Sch. 1 (item 296)

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Higher Education Endowment Fund (Consequential Amendments) Act 2007	161, 2007	24 Sept 2007	Schedule 1: 25 Sept 2007 ( <i>see</i> s. 2(1)) Remainder: Royal Assent	—
Tax Laws Amendment (2007 Measures No. 5) Act 2007	164, 2007	25 Sept 2007	s. 4, Schedule 1 (items 1–24, 36–67, 71), Schedules 2–6, Schedule 7 (items 1–3, 5–12, 14), Schedule 8 (items 6–13), Schedule 9 and Schedule 10 (items 1, 7–25, 91, 92): Royal Assent Schedule 10 (items 57–88): 1 July 2010 Schedule 12 (items 72–87): 27 Sept 2007 ( <i>see</i> F2007L03842)	s. 4, Sch. 1 (item 71), Sch. 2 (item 2), Sch. 3 (item 11), Sch. 4 (item 7), Sch. 5 (item 3), Sch. 6 (item 68), Sch. 8 (item 13), Sch. 9 (item 3) and Sch. 10 (items 91, 92) Sch. 7 (item 14) (am. by 88, 2009, Sch. 5 [item 343])
<b>as amended by</b>				
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	Schedule 5 (item 343): Royal Assent	—
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Disability Assistance) Act 2007	182, 2007	28 Sept 2007	Schedule 1: 1 Oct 2007 Remainder: Royal Assent	—

## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Families, Community Services and Indigenous Affairs Legislation Amendment (Further 2007 Budget Measures) Act 2007	183, 2007	28 Sept 2007	1 Jan 2008	—
Social Security Legislation Amendment (2007 Budget Measures for Students) Act 2007	184, 2007	28 Sept 2007	Schedule 3: 1 Jan 2008	Sch. 3 (item 10)
Workplace Relations Amendment (Transition to Forward with Fairness) Act 2008	8, 2008	20 Mar 2008	Schedules 1–7: 28 Mar 2008 ( <i>see</i> F2008L00959) Remainder: Royal Assent	—
Screen Australia and the National Film and Sound Archive (Consequential and Transitional Provisions) Act 2008	13, 2008	20 Mar 2008	Schedule 1 (items 3, 4): 1 July 2008 ( <i>see</i> s. 2(1) and F2008L01863)	—
Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments and Other Budget Measures) Act 2008	19, 2008	26 May 2008	Schedule 1 (items 17–25) and Schedule 3 (items 14–32): Royal Assent	—
Tax Laws Amendment (Election Commitments No. 1) Act 2008	32, 2008	23 June 2008	23 June 2008	Sch. 1 (item 58) and Sch. 2 (item 3)

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2008 Measures No. 2) Act 2008	38, 2008	24 June 2008	Schedule 1, Schedule 3, Schedule 4, Schedule 6, Schedule 7 (items 1–3, 5), Schedule 8 (items 1–11), Schedule 9 (items 2–4), Schedule 10, Schedule 12 and Schedule 13: Royal Assent Schedule 5: (zzza) Schedule 8 (items 12–21): 1 July 2012	Sch. 1 (item 19), Sch. 3 (item 3), Sch. 4 (item 5), Sch. 5 (item 4), Sch. 7 (item 5), Sch. 8 (items 11, 21), Sch. 9 (item 4), Sch. 10 (item 5), Sch. 12 (item 2) and Sch. 13 (item 3)
First Home Saver Accounts (Consequential Amendments) Act 2008	45, 2008	25 June 2008	26 June 2008	—
Veterans' Entitlements Legislation Amendment (2007 Election Commitments) Act 2008	48, 2008	25 June 2008	Schedule 3 (items 1, 2, 16(1)): 1 July 2008	Sch. 3 (item 16(1))
Tax Laws Amendment (Budget Measures) Act 2008	59, 2008	30 June 2008	30 June 2008	Sch. 1 (item 9) and Sch. 2 (item 2) Sch. 1 (item 15) (rs. by 14, 2009, Sch. 4 [item 51])

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2008 Measures No. 6) Act 2009	14, 2009	26 Mar 2009	Schedule 4 (item 51): Royal Assent	—
Social Security and Other Legislation Amendment (Employment Entry Payment) Act 2008	64, 2008	30 June 2008	1 July 2008	Sch. 1 (item 11(1))
Tax Laws Amendment (2008 Measures No. 3) Act 2008	91, 2008	20 Sept 2008	Schedule 1: Royal Assent	Sch. 1 (item 9)
First Home Saver Accounts (Further Provisions) Amendment Act 2008	92, 2008	30 Sept 2008	Schedule 1 (items 10–22, 26): 1 Oct 2008	Sch. 1 (item 26)
Tax Laws Amendment (2008 Measures No. 4) Act 2008	97, 2008	3 Oct 2008	Schedule 1 (items 3–12) and Schedule 3 (items 44–86, 88–173, 189): Royal Assent Schedule 3 (item 87): (zzzb)	Sch. 1 (item 12) and Sch. 3 (items 147, 155)
Family Law Amendment (De Facto Financial Matters and Other Measures) Act 2008	115, 2008	21 Nov 2008	Schedule 2 (items 34–41): 1 Mar 2009 (see F2009L00264)	—
Dairy Adjustment Levy Termination Act 2008	123, 2008	25 Nov 2008	Schedule 3 (items 1, 2): 26 Nov 2008	Sch. 3 (item 2)

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### Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
National Rental Affordability Scheme (Consequential Amendments) Act 2008	130, 2008	28 Nov 2008	1 July 2008	Sch. 1 (item 14)
Social Security and Other Legislation Amendment (Economic Security Strategy) Act 2008	131, 2008	1 Dec 2008	Schedule 5 (items 3–12): Royal Assent	—
Tax Laws Amendment (Education Refund) Act 2008	141, 2008	9 Dec 2008	Schedule 1 (items 2–5, 10): Royal Assent	Sch. 1 (item 10)
Same-Sex Relationships (Equal Treatment in Commonwealth Laws—General Law Reform) Act 2008	144, 2008	9 Dec 2008	Schedule 14 (items 59–96): 10 Dec 2008	Sch. 14 (item 96)
Tax Laws Amendment (2008 Measures No. 5) Act 2008	145, 2008	9 Dec 2008	Schedule 2: Royal Assent	Sch. 2 (item 9)
Temporary Residents' Superannuation Legislation Amendment Act 2008	151, 2008	11 Dec 2008	Schedule 1 (items 27–37): 18 Dec 2008 ( <i>see</i> F2008L04636)	—
Nation-building Funds (Consequential Amendments) Act 2008	155, 2008	18 Dec 2008	Schedule 2 (items 45–47) and Schedule 3 (item 8): 1 Jan 2009 ( <i>see</i> s. 2(1))	Sch. 3 (item 8)
Household Stimulus Package Act (No. 2) 2009	4, 2009	18 Feb 2009	Schedule 4 and Schedule 5 (items 6–14): Royal Assent	Sch. 4



## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Bonus for Working Australians (Consequential Amendments) Act (No. 2) 2009	6, 2009	18 Feb 2009	Schedule 1 (items 2, 3): 18 Feb 2009 ( <i>see</i> s. 2(1))	—
Tax Laws Amendment (2008 Measures No. 6) Act 2009	14, 2009	26 Mar 2009	Schedule 1, Schedule 4 (items 11–34, 52) and Schedule 5 (items 7–13): Royal Assent Schedule 5 (items 2, 3, 14): 29 Jan 2009 Schedule 5 (items 5, 6): 1 July 2011	Sch. 1 (item 6), Sch. 4 (items 17, 25) and Sch. 5 (item 14)
<b>as amended by</b>				
Tax Laws Amendment (2009 Measures No. 2) Act 2009	42, 2009	23 June 2009	Schedule 2 (item 40): ( <i>zzzc</i> )	—
Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009	15, 2009	26 Mar 2009	Schedule 1 (items 1–30, 52–97, 102–105): Royal Assent Schedule 1 (items 106–112, 114): ( <i>zzzd</i> )	Sch. 1 (items 102, 103, 104(1)–(4), (6), (8)–(13), (16)–(19), 105(2), 114) Sch. 1 (item 104(5)) (am. by 147, 2011, Sch. 4 [item 1]) Sch. 1 (item 104(7)) (am. by 136, 2010, Sch. 3 [item 133]) Sch. 1 (item 104(7A)) (ad. by 136, 2010, Sch. 3 [item 134]) Sch. 1 (item 104(14)) (am. by 85, 2013, Sch. 8 [items 49–51])

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
				Sch. 1 (item 104(15)) (am. by 85, 2013, Sch. 8 [items 52–54]) Sch. 1 (item 104A) (ad. by 147, 2011, Sch. 4 [item 2]) Sch. 1 (items 104B, 104C) (ad. by 99, 2012, Sch. 2 [item 5]) Sch. 1 (item 105(1)) (am. by 147, 2011, Sch. 4 [item 3])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	Schedule 3 (items 133, 134): ( <i>see</i> 136, 2010 below)	—
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	Schedule 4: 30 Nov 2011	Sch. 4 (item 4)
Tax Laws Amendment (2012 Measures No. 2) Act 2012	99, 2012	29 June 2012	Schedule 2 (item 5): ( <i>zzzy</i> )	—
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	Schedule 8 (items 49–54): ( <i>see</i> 85, 2013 below)	—
Social Security Amendment (Liquid Assets Waiting Period) Act 2009	25, 2009	26 Mar 2009	Schedule 1 (items 8–10): ( <i>zzze</i> )	—

## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (2009 Measures No. 1) Act 2009	27, 2009	26 Mar 2009	Schedule 2 (items 43– 52) and Schedule 3 (items 6–10, 44–47, 102(1)): 27 Mar 2009	Sch. 3 (item 102(1))
Tax Laws Amendment (Small Business and General Business Tax Break) Act 2009	31, 2009	22 May 2009	22 May 2009	—
Social Security and Family Assistance Legislation Amendment (2009 Budget Measures) Act 2009	35, 2009	27 May 2009	Schedule 1 (items 13– 15): Royal Assent	—
Tax Laws Amendment (2009 Measures No. 2) Act 2009	42, 2009	23 June 2009	Schedule 1 (items 17– 26), Schedule 2 (items 2–16, 19–39, 41– 48), Schedule 4 (items 2–12), Schedule 5 (items 1–12, 15) and Schedule 8 (items 1, 2, 5): Royal Assent Schedule 2 (item 1): (zzzf) Schedule 3: 1 July 2009 Schedule 8 (items 3, 4): 1 July 2011	Sch. 1 (item 22), Sch. 2 (items 41– 48), Sch. 3 (item 2), Sch. 5 (item 15) and Sch. 8 (item 5)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2011 Measures No. 1) Act 2011	31, 2011	25 May 2011	Schedule 2 (item 3): Royal Assent	—
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	Schedule 8 (item 38): Royal Assent	—
Tax Laws Amendment (2009 Measures No. 3) Act 2009	47, 2009	24 June 2009	Schedule 2 (item 1) and Schedule 4: Royal Assent	Sch. 4 (item 7)
Family Assistance Legislation Amendment (Child Care) Act 2009	50, 2009	24 June 2009	Schedule 1 (items 15, 40, 41): Royal Assent	—
Social Security and Other Legislation Amendment (Australian Apprentices) Act 2009	52, 2009	24 June 2009	Schedule 1 (items 1–3): 1 July 2009	Sch. 1 (item 3)
Fair Work (State Referral and Consequential and Other Amendments) Act 2009	54, 2009	25 June 2009	Schedule 18 (items 6–9): (zzzg)	—
Social Security and Other Legislation Amendment (Pension Reform and Other 2009 Budget Measures) Act 2009	60, 2009	29 June 2009	Schedule 4 (items 35–40): 20 Sept 2009	—

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2009 Budget Measures No. 1) Act 2009	62, 2009	29 June 2009	Schedule 3 (items 1–10): Royal Assent	—
Financial Sector Legislation Amendment (Enhancing Supervision and Enforcement) Act 2009	75, 2009	27 Aug 2009	Schedule 1 (item 208): 27 Feb 2010	—
Veterans' Affairs Legislation Amendment (Budget Measures) Act 2009	80, 2009	10 Sept 2009	Schedule 1 (items 13, 14): 11 Sept 2009	—
Veterans' Affairs and Other Legislation Amendment (Pension Reform) Act 2009	81, 2009	10 Sept 2009	Schedule 4 (items 54–67): <i>(zzzh)</i> Schedule 4 (items 209(3), 210(3), 211(3), 212(2), 214(4), 215(1)): 20 Sept 2009	Sch. 4 (items 209(3), 210(3), 211(3), 212(2), 214(4), 215(1))
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	s. 4, Schedule 3 (items 1, 5–23), Schedule 4 (items 2–5) and Schedule 5 (items 113–204, 258, 282, 319–341, 344): Royal Assent Schedule 2 (items 4–15, 25–27, 30, 31): 1 Oct 2009 Schedule 2 (item 23): 1 Jan 2010 Schedule 5 (items 237, 238): <i>(zzzi)</i>	s. 4, Sch. 2 (items 25–27, 30, 31), Sch. 3 (item 23), Sch. 4 (item 5) and Sch. 5 (items 282, 336, 338, 344)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	Schedule 6 (items 112, 113): ( <i>see</i> 56, 2010 below)	—
Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009	114, 2009	16 Nov 2009	Schedule 1 (items 8–12) and Schedule 2: ( <i>zzzj</i> )	Sch. 2
Tax Laws Amendment (2009 Measures No. 5) Act 2009	118, 2009	4 Dec 2009	Schedule 3 and Schedule 6 (item 5): Royal Assent Schedule 4: 1 July 2010 Schedule 6 (item 7): [ <i>see</i> Endnote 5]	Sch. 3 (item 3) and Sch. 4 (item 3)
<b>as amended by</b>				
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Schedule 2 (item 24): 3 Dec 2012 ( <i>see</i> s. 2(1))	—
Tax Laws Amendment (Resale Royalty Right for Visual Artists) Act 2009	126, 2009	9 Dec 2009	Schedule 1 (items 1–17, 20): 9 June 2010 ( <i>see</i> s. 2(1))	Sch. 1 (items 9, 20)
Tax Laws Amendment (2009 Budget Measures No. 2) Act 2009	133, 2009	14 Dec 2009	Schedule 1 (items 1, 21–76, 86, 87): 14 Dec 2009 Schedule 2 (items 1–13, 15) and Schedule 3 (items 28–40, 44, 45): Royal Assent	Sch. 1 (items 86, 87), Sch. 2 (item 15) and Sch. 3 (items 44, 45)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Schedule 1 (item 33) and Schedule 2 (item 24): Royal Assent Schedule 2 (item 20): ( <i>zzzk</i> ) Schedule 2 (item 23): ( <i>zzzk</i> ) Schedule 2 (item 29): ( <i>zzzk</i> ) Schedule 2 (items 30, 31): ( <i>zzzk</i> ) Schedule 5 (item 137(a)): ( <i>zzzk</i> )	—
International Tax Agreements Amendment Act (No. 1) 2010	13, 2010	11 Mar 2010	Schedule 1 (items 1, 2): Royal Assent	Sch. 1 (item 2)
Tax Laws Amendment (Political Contributions and Gifts) Act 2010	16, 2010	15 Mar 2010	15 Mar 2010	Sch. 1 (item 21)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2009 Measures No. 6) Act 2010	19, 2010	24 Mar 2010	Schedule 1 (items 1–13, 16–20), Schedule 3 (items 11, 12), Schedule 4 (items 3–6) and Schedule 5 (item 6): Royal Assent Schedule 2 (items 1–11): 25 Mar 2010 Schedule 2 (items 12–26): [see Endnote 5] Schedule 3 (items 1, 2): (zzzl) Schedule 3 (item 3): (zzzl) Schedule 3 (items 4–8): 15 Mar 2007 (see s. 2(1)) Schedule 3 (item 9): (zzzl) Schedule 4 (items 1, 2): 4 June 2009 Schedule 5 (items 2, 3): 25 Feb 2009 Schedule 5 (items 4, 5): (zzzl)	Sch. 1 (items 3, 11–13), Sch. 2 (items 22–25), Sch. 3 (items 11, 12), Sch. 4 (item 6) and Sch. 5 (item 6) s. 2(1) (item 4) (rs. by 158, 2012, Sch. 1 [item 3]) Sch. 2 (item 11) (am. by 147, 2011, Sch. 6 [items 2–5]; am. by 158, 2012, Sch. 1 [item 4]) Sch. 2 (item 26) (am. by 46, 2011, Sch. 2 [items 1112, 1113])



## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
<b>as amended by</b>				
Superannuation Legislation Amendment Act 2010	117, 2010	16 Nov 2010	Schedule 4 (item 18): 17 Nov 2010	—
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Schedule 2 (items 1112, 1113) and Schedule 3 (items 10, 11): 27 Dec 2011	Sch. 3 (items 10, 11)
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	Schedule 6 (items 2–6): Royal Assent	Sch. 6 (item 6)
Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012	158, 2012	28 Nov 2012	Schedule 1 (items 3, 4): Royal Assent	—
Tax Laws Amendment (2009 GST Administration Measures) Act 2010	20, 2010	24 Mar 2010	Schedule 1 (items 14, 19): Royal Assent	Sch. 1 (item 19)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	s. 4, Schedule 3 (items 2–7, 10(1)–(4)), Schedule 4, Schedule 5 (items 1–3, 3A, 3B, 4–53, 55–57, 79–110, 112–129, 131–137, 139–146, 146A, 147, 148, 148A, 149, 150, 150A–150F, 151–188, 193–197, 203–220) and Schedule 6 (items 1–11, 19–26, 56, 57, 115, 127–155): Royal Assent Schedule 2 (items 2, 4): 4 June 2010 Schedule 5 (items 58–72, 78, 198–202): ( <i>zzzm</i> ) Schedule 5 (item 111): ( <i>zzzm</i> ) Schedule 6 (items 112, 113): ( <i>zzzm</i> )	s. 4, Sch. 2 (item 4), Sch. 3 (item 10(1)–(4)), Sch. 4 (item 9), Sch. 5 (items 7, 8, 17, 35, 37, 38, 55, 57, 78, 87, 89, 113, 117, 119, 126, 131, 134, 136, 152, 154, 193, 197, 202, 220) and Sch. 6 (items 6, 8, 20, 23, 26, 130, 132, 134, 146, 149) s. 2(1) (item 11) (rs. by 136, 2010, Sch. 3 [item 132]) s. 2(1) (items 11A–11D) (ad. by 136, 2010, Sch. 3 [item 132])
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	Schedule 3 (item 132): ( <i>see</i> 136, 2010 below)	—
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Schedule 5 (items 368–371): ( <i>see</i> 41, 2011 below)	—
Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010	74, 2010	28 June 2010	Schedule 2 (items 7–12): 1 July 2010	—

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 1 (items 34, 35) and Schedule 6 (items 7–10): 29 June 2010 Schedule 2 (item 26): 1 July 2010 Schedule 2 (item 27): (zzzn) Schedule 3, Schedule 4 and Schedule 5 (items 1, 7–9): Royal Assent Schedule 5 (items 10, 11): [see Endnote 5]	Sch. 1 (item 35), Sch. 3 (item 4) and Sch. 4 (item 5)
<b>as amended by</b>				
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Schedule 2 (item 41): 3 Dec 2012 (see s. 2(1))	—
Tax Laws Amendment (Transfer of Provisions) Act 2010	79, 2010	29 June 2010	Schedule 1 (items 3–5, 27–32), Schedule 3 (items 2–59), Schedule 4 (items 2–6, 38–46, 51) and Schedule 5 (items 2, 6–13): 1 July 2010 Schedule 2 (items 2–8, 17–45): (zzzo)	Sch. 4 (item 51) and Sch. 5 (item 13)
Tax Laws Amendment (2010 Measures No. 3) Act 2010	90, 2010	29 June 2010	Schedule 2, Schedule 4 (items 5–8) and Schedule 5 (items 1–3, 6–8): Royal Assent	Sch. 2 (item 9), Sch. 4 (item 8) and Sch. 5 (items 6, 8) Sch. 5 (item 7) (am. by 12, 2012, Sch. 6 [item 190])

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Schedule 6 (item 190): Royal Assent	—
Social Security and Other Legislation Amendment (Welfare Reform and Reinstatement of Racial Discrimination Act) Act 2010	93, 2010	29 June 2010	Schedule 2 (items 54–57): 1 July 2010	—
Paid Parental Leave (Consequential Amendments) Act 2010	105, 2010	14 July 2010	Schedule 1 (item 53) and Schedule 2 (items 1, 2): 1 Oct 2010 ( <i>see</i> s. 2(1))	Sch. 2 (items 1, 2)
Tax Laws Amendment (Foreign Source Income Deferral) Act (No. 1) 2010	114, 2010	14 July 2010	Schedule 1 (items 40–86, 93(1), 95): Royal Assent	Sch. 1 (items 93(1), 95)
Superannuation Legislation Amendment Act 2010	117, 2010	16 Nov 2010	Schedule 1 (items 15–20, 21(2)) and Schedule 4 (items 1–17, 19–24, 26–29, 31, 32): 17 Nov 2010 Schedule 2 (items 2, 3): 1 Dec 2010 ( <i>see</i> F2010L03106) Schedule 2 (item 6): [ <i>see</i> Endnote 5]	Sch. 1 (item 21(2)) and Sch. 4 (items 31, 32)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	s. 4, Schedule 2, Schedule 3 (items 95, 135–149), Schedule 4, Schedule 6 (items 2–4, 6, 7) and Schedule 7 (items 1, 2, 4): Royal Assent Schedule 3 (items 3–94, 96–130, 133, 134): ( <i>zzzp</i> ) Schedule 3 (item 131): ( <i>zzzp</i> ) Schedule 3 (item 132): ( <i>zzzp</i> ) Schedule 6 (items 1, 5): 1 Apr 2010	s. 4, Sch. 2 (items 9–12), Sch. 3 (items 135, 149), Sch. 4 (item 5) and Sch. 7 (item 4)
Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010	145, 2010	16 Dec 2010	Schedule 2 (items 34–51) and Schedule 3 (items 7–15): 17 Dec 2010	—
Tax Laws Amendment (Temporary Flood and Cyclone Reconstruction Levy) Act 2011	16, 2011	12 Apr 2011	Schedule 1 (items 1, 2): 12 Apr 2011 Schedule 2 (items 1, 2): [see Endnote 5]	—
Tax Laws Amendment (2011 Measures No. 1) Act 2011	31, 2011	25 May 2011	Schedule 1 (items 1, 2) and Schedule 2 (items 1, 2): Royal Assent Schedule 1 (item 4) and Schedule 2 (items 4, 5): [see Endnote 5] Schedule 3 (items 32–36): 26 May 2011	Sch. 3 (item 36)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	Schedule 2 (item 4): Royal Assent	—
Human Services Legislation Amendment Act 2011	32, 2011	25 May 2011	Schedule 4 (item 285): 1 July 2011	—
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Schedule 1 (items 1–3): 1 Jan 2011 Schedule 1 (items 4–6) and Schedule 5 (items 25–29, 33, 36–50, 74–78, 80–145, 148–167, 173–175, 383–396, 400, 414–418): Royal Assent Schedule 5 (items 9, 18–20): 28 June 2011 Schedule 5 (items 51–54): 1 July 2011 Schedule 5 (items 55, 56): (zzzq) Schedule 5 (items 368–371): (zzzq)	Sch. 5 (items 29, 50, 56, 90, 105, 153, 167)
<b>as amended by</b>				
Tax Laws Amendment (2013 Measures No. 2) Act 2013	124, 2013	29 June 2013	Schedule 10 (item 12): Royal Assent	—
Tax Laws Amendment (2011 Measures No. 4) Act 2011	43, 2011	27 June 2011	s. 4, Schedule 2 (items 4–6) and Schedule 3 (items 1–9): Royal Assent	s. 4, Sch. 2 (item 6) and Sch. 3 (items 4, 7, 8)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Schedule 2 (items 693–697) and Schedule 3 (items 10, 11): 27 Dec 2011	Sch. 3 (items 10, 11)
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Election Commitments and Other Measures) Act 2011	50, 2011	27 June 2011	Schedule 4 (items 1–3): Royal Assent Schedule 4 (items 10, 11): [see Endnote 5]	Sch. 4 (item 3)
Tax Laws Amendment (2010 Measures No. 5) Act 2011	61, 2011	29 June 2011	s. 4, Schedule 1, Schedule 2 (items 1–8), Schedule 3, Schedule 4 and Schedule 7: Royal Assent	s. 4, Sch. 1 (item 12), Sch. 3 (item 10), Sch. 4 (items 6, 7) and Sch. 7 (item 2)
Tax Laws Amendment (2011 Measures No. 5) Act 2011	62, 2011	29 June 2011	Schedule 1 (items 1–3, 6–12, 14), Schedule 2 (items 8–27, 45–51), Schedule 3 (items 1–3, 9–19) and Schedule 4 (items 33, 34): Royal Assent Schedule 3 (items 4–8): 30 June 2011	Sch. 1 (item 14), Sch. 3 (items 3, 7, 8, 11) and Sch. 4 (item 34) Sch. 2 (item 51) (am. by 84, 2013, Sch. 4)
<b>as amended by</b>				
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	Schedule 4: Royal Assent	—
Tax Laws Amendment (Research and Development) Act 2011	93, 2011	8 Sept 2011	Schedule 1, Schedule 3 (items 1–4, 15–42, 54–107) and Schedule 4 (items 1–9): Royal Assent	Sch. 4 (items 1–6)

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Veterans' Entitlements Amendment Act 2011	95, 2011	15 Sept 2011	Schedule 1 (items 8–10) and Schedule 3 (items 1, 2, 15(1)): 20 Sept 2011	Sch. 3 (item 15(1))
Tax Laws Amendment (2011 Measures No. 6) Act 2011	129, 2011	3 Nov 2011	Schedule 1 and Schedule 3 (items 3–8): Royal Assent Schedule 3 (items 1, 2): 22 Feb 2011 Schedule 3 (items 9, 10): 1 July 2013 Schedule 3 (items 11, 12): [see Endnote 5] Schedule 3 (items 13, 14): [see Endnote 5]	Sch. 1 (item 3)
Clean Energy (Consequential Amendments) Act 2011	132, 2011	18 Nov 2011	Schedule 2 (items 4–71): 2 Apr 2012 (see s. 2(1)) Schedule 2 (items 74–77): [see Endnote 5]	Sch. 2 (item 77)
Tax Laws Amendment (2011 Measures No. 8) Act 2011	136, 2011	29 Nov 2011	s. 4 and Schedule 1: Royal Assent	s. 4 and Sch. 1 (item 3)
Clean Energy (Household Assistance Amendments) Act 2011	141, 2011	29 Nov 2011	Schedule 10 (items 2–17): 14 May 2012	—



## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
<b>as amended by</b>				
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Schedule 6 (items 144, 145): ( <i>see</i> 12, 2012 below)	—
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	s. 4, Schedule 1, Schedule 5 (items 1–9, 16–20), Schedule 6 (items 1, 6) and Schedule 9: Royal Assent Schedule 8 (items 2–9, 37, 38, 41): 1 Jan 2012	s. 4, Sch. 1 (items 5, 9, 12), Sch. 5 (items 8, 16, 20), Sch. 6 (item 6), Sch. 8 (items 37, 38, 41) and Sch. 9 (item 31)
Clean Energy (Tax Laws Amendments) Act 2011	159, 2011	4 Dec 2011	Schedule 3 (items 17–21, 24): 1 July 2012	Sch. 3 (item 24)

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### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	s. 4, Schedule 2 (items 1–23), Schedule 5 and Schedule 6 (items 3–6, 11–20, 25, 26, 35–67, 74–83, 94–96, 117–131, 157–178, 183, 200–203, 214–217, 235–240, 248): Royal Assent Schedule 6 (item 7): 1 July 2007 ( <i>see</i> s. 2(1)) Schedule 6 (items 8, 9): ( <i>zzzzr</i> ) Schedule 6 (item 10): 1 July 2010 ( <i>see</i> s. 2(1)) Schedule 6 (items 106–109): 22 Mar 2012 Schedule 6 (items 110–116): ( <i>zzzzr</i> ) Schedule 6 (items 132–142): ( <i>zzzzr</i> ) Schedule 6 (item 143): 22 Jan 2013 ( <i>see</i> s. 2(1)) Schedule 6 (items 144, 145): ( <i>zzzzr</i> ) Schedule 6 (items 146–148): ( <i>zzzzr</i> ) Schedule 6 (items 179, 181): 3 Oct 2008 ( <i>see</i> s. 2(1)) Schedule 6 (item 180): ( <i>zzzzr</i> )	Sch. 2 (items 11, 14), Sch. 5 (item 5) and Sch. 6 (items 96, 109, 116, 158, 161, 163, 216, 248) s. 4 (am. by 88, 2013, Sch. 7 [item 228])
<b>as amended by</b>				
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	Schedule 7 (item 228): Royal Assent Schedule 7 (items 230–233): ( <i>see</i> 88, 2013 below)	—

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012	14, 2012	29 Mar 2012	Schedule 2 (items 11–16): ( <i>zzzs</i> ) Schedule 3 (items 7–85, 91): 1 July 2012 ( <i>see</i> s. 2(1))	—
<b>as amended by</b> Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Schedule 1 (items 269, 270): ( <i>zzzt</i> )	—
Petroleum Resource Rent Tax Assessment Amendment Act 2012	18, 2012	29 Mar 2012	Schedule 5 (items 2–5): ( <i>zzzu</i> ) Schedule 6 (item 8): 1 July 2012	—
Tax Laws Amendment (Stronger, Fairer, Simpler and Other Measures) Act 2012	23, 2012	29 Mar 2012	Schedule 1 (items 1–6, 10) and Schedule 3: Royal Assent Schedule 2 (items 1–64, 66): 29 Mar 2012 Schedule 2 (items 67–75): ( <i>zzzv</i> ) Schedule 5: 1 July 2013 ( <i>see</i> s. 2(1))	Sch. 1 (item 10), Sch. 2 (items 66, 75), Sch. 3 (item 7) and Sch. 5 (item 4)
Fairer Private Health Insurance Incentives Act 2012	26, 2012	4 Apr 2012	Schedule 1 (items 3–9, 48): 1 July 2012	Sch. 1 (item 48)
Excise Amendment (Reducing Business Compliance Burden) Act 2012	36, 2012	15 Apr 2012	Schedule 1 (items 26, 27): Royal Assent	—
Customs Amendment (Reducing Business Compliance Burden) Act 2012	37, 2012	15 Apr 2012	Schedule 1 (items 11, 12): ( <i>zzzw</i> ) Schedule 1 (items 13, 14): Royal Assent	—

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Schedule 1 (items 18–28, 186, 187, 239): 1 July 2012 Schedule 1 (items 254, 264): [see Endnote 5] Schedule 4 (items 17, 18): Royal Assent	Sch. 1 (items 239, 264)
Family Assistance and Other Legislation Amendment Act 2012	49, 2012	26 May 2012	Schedule 1 (items 46, 47, 52) and Schedule 4 (items 10, 11): 1 July 2012	Sch. 1 (item 52)
Family Assistance and Other Legislation Amendment (Schoolkids Bonus Budget Measures) Act 2012	50, 2012	26 May 2012	Schedule 3: 27 May 2012	Sch. 3 (item 12)
Tax Laws Amendment (Shipping Reform) Act 2012	57, 2012	21 June 2012	Schedules 1–3: Royal Assent	Sch. 2 (item 9)
Tax Laws Amendment (2012 Measures No. 3) Act 2012	58, 2012	21 June 2012	Schedule 1 (items 2–6): 21 June 2012 ( <i>see</i> s. 2(1)) Schedule 4: Royal Assent Schedule 5: 1 July 2012	Sch. 4 (item 15) and Sch. 5 (item 2)
Tax Laws Amendment (2012 Measures No. 1) Act 2012	71, 2012	27 June 2012	Schedule 1, Schedule 2 and Schedule 3 (items 1, 2): Royal Assent Schedule 5 (items 1–3): (zzzx)	Sch. 1 (item 4) and Sch. 2 (item 6)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
<b>as amended by</b>				
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	Schedule 2 (item 5): Royal Assent	—
Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012	75, 2012	27 June 2012	Schedule 3 and Schedule 4 (items 1–10, 20): Royal Assent	Sch. 4 (item 20)
Tax Laws Amendment (2012 Measures No. 2) Act 2012	99, 2012	29 June 2012	s. 4 and Schedule 3 (items 1–14, 49–52): Royal Assent Schedule 1 (items 10, 11, 23): 30 June 2012 Schedule 2: (items 1–4, 6): (zzzy) Schedule 3 (items 15–48): (zzzy)	s. 4, Sch. 1 (item 23), Sch. 2 (item 6) and Sch. 3 (items 49–52) Sch. 3 (items 53, 54) (ad. by 142, 2012, Sch. 3 [item 1])
<b>as amended by</b>				
Tax Laws Amendment (2012 Measures No. 4) Act 2012	142, 2012	28 Sept 2012	Schedule 3: Royal Assent	—
Social Security Amendment (Supporting Australian Victims of Terrorism Overseas) Act 2012	106, 2012	22 July 2012	Schedule 1 (items 17, 18): 22 Jan 2013	—
Paid Parental Leave and Other Legislation Amendment (Dad and Partner Pay and Other Measures) Act 2012	109, 2012	22 July 2012	Schedule 1 (item 107): 1 Oct 2012	—

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Cross-Border Transfer Pricing) Act (No. 1) 2012  <b>as amended by</b>	115, 2012	8 Sept 2012	Schedule 1 (items 5–11): Royal Assent	—
Tax Laws Amendment (Investment Manager Regime) Act 2012	126, 2012	13 Sept 2012	Schedule 1 (item 16): (see 126, 2012 below)	—
Tax Laws Amendment (Investment Manager Regime) Act 2012	126, 2012	13 Sept 2012	Schedule 1 (items 1, 4–15, 17): Royal Assent Schedule 1 (item 2): (zzzzz) Schedule 1 (item 3): (zzzzz) Schedule 1 (item 16): (zzzzz)	Sch. 1 (item 17)
Statute Law Revision Act 2012	136, 2012	22 Sept 2012	Schedule 7 (items 7–9): Royal Assent	—
Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012	158, 2012	28 Nov 2012	Schedule 1 (items 1, 2, 19): Royal Assent Schedule 1 (items 5–18): 1 Oct 2011	Sch. 1 (item 19)
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Schedule 2 (items 4–23, 28–39, 187–189) and Schedule 4 (items 4–7): 3 Dec 2012 (see s. 2(1)) Schedule 4 (items 8–10): (zzzzz) Schedule 4 (items 21, 22): (zzzzz) Schedule 5: 4 Dec 2012	Sch. 2 (items 14, 23)

## Endnote 3—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>	<b>Application, saving and transitional provisions</b>
Superannuation Legislation Amendment (New Zealand Arrangement) Act 2012	181, 2012	10 Dec 2012	Schedule 1 (items 1–8, 12): 1 July 2013 ( <i>see</i> <i>Gazette</i> 2013, No GN25)	Sch. 1 (item 12)
Tax Laws Amendment (2012 Measures No. 5) Act 2012	184, 2012	10 Dec 2012	Schedules 1, 2 and 5: Royal Assent	Sch. 1 (item 2) and Sch. 2 (item 4)
Tax Laws Amendment (Clean Building Managed Investment Trust) Act 2012	185, 2012	10 Dec 2012	Schedule 1 (items 1, 2): Royal Assent	—
Social Security and Other Legislation Amendment (Income Support Bonus) Act 2013	5, 2013	5 Mar 2013	Schedule 1 (items 14– 20): Royal Assent	—
National Disability Insurance Scheme Legislation Amendment Act 2013	44, 2013	28 May 2013	Schedule 3: Royal Assent	Sch. 3 (item 9)
Family Assistance and Other Legislation Amendment Act 2013	70, 2013	27 June 2013	Schedule 2A (items 45– 47, 67(9)): 1 Mar 2014	Sch. 2A (item 67(9))
Tax and Superannuation Laws Amendment (Increased Concessional Contributions Cap and Other Measures) Act 2013	82, 2013	28 June 2013	Schedule 1 (item 1) and Schedule 3 (items 1, 6– 11, 39): Royal Assent	Sch. 3 (item 39)

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	s. 4, Schedule 1 (items 2–9, 19–23), Schedule 2, Schedule 3, Schedule 6 and Schedule 8 (items 27–32): Royal Assent	s. 4, Sch. 1 (item 9), Sch. 3 (item 34), Sch. 6 (item 4) and Sch. 8 (item 31)
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	s. 4, Schedule 1, Schedule 2 (items 1–3), Schedule 4 (items 1–11) and Schedule 7 (items 1, 7–10): Royal Assent Schedule 2 (item 6): [see Endnote 5] Schedule 2 (items 7–9): [see Endnote 5] Schedule 4 (items 12, 13): [see Endnote 5] Schedule 4 (items 14, 15): [see Endnote 5] Schedule 8: (zzzzb)	s. 4, Sch. 1 (item 12), Sch. 7 (item 10) and Sch. 8 (item 9)
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	s. 4, Schedule 1 (items 1–18), Schedule 3 and Schedule 7 (items 200–210, 236–242): Royal Assent Schedule 1 (items 33, 34): 1 July 2013 Schedule 5 (items 1–5, 7–9) and Schedule 6 (items 3–41, 50–65): 29 June 2013 Schedule 7 (items 1–4): (zzzzc) Schedule 7 (items 230–233): (zzzzc)	s. 4, Sch. 3 (items 18, 19), Sch. 5 (item 8) and Sch. 7 (item 208)



## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Laws Amendment (MySuper Capital Gains Tax Relief and Other Measures) Act 2013	89, 2013	28 June 2013	Schedule 1 (items 1–8, 10–13): Royal Assent Schedule 1 (item 9): (zzzzd) Schedule 1 (items 14–25): [see Endnote 5]	Sch. 1 (items 2, 13, 25)
<b>as amended by</b>				
Tax Laws Amendment (Fairer Taxation of Excess Concessional Contributions) Act 2013	118, 2013	29 June 2013	Schedule 1 (item 100): (see 118, 2013 below)	—
Charities (Consequential Amendments and Transitional Provisions) Act 2013	96, 2013	28 June 2013	Schedule 1 (items 23–37): 1 Jan 2014 (see s 2(1))	—
Veterans' Affairs Legislation Amendment (Military Compensation Review and Other Measures) Act 2013	99, 2013	28 June 2013	Schedule 5 (item 48): 1 July 2013	—
Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013	101, 2013	29 June 2013	Schedule 2 (items 2, 20–43, 50): Royal Assent Schedule 2 (items 55–57): (zzzze)	Sch. 2 (item 50)
Private Health Insurance Amendment (Lifetime Health Cover Loading and Other Measures) Act 2013	105, 2013	29 June 2013	Schedule 2 (items 22–26, 28(3)): 1 July 2013	Sch. 2 (item 28(3))

## Endnotes

### Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Fairer Taxation of Excess Concessional Contributions) Act 2013	118, 2013	29 June 2013	Schedule 1 (items 1, 4–11, 16–26, 38–79, 88–96, 110): Royal Assent Schedule 1 (item 97): (zzzzf) Schedule 1 (item 100): [see (zzzzf) and Endnote 5]	Sch. 1 (item 110)
Tax Laws Amendment (2013 Measures No. 1) Act 2013	119, 2013	29 June 2013	Schedule 1: 30 June 2013 Remainder: Royal Assent	s. 4, Sch. 1 (items 5, 6, 9, 10, 20) and Sch. 3 (item 3)
Tax Laws Amendment (2013 Measures No. 3) Act 2013	120, 2013	29 June 2013	Schedule 1 (items 44–46): [see Endnote 5] Schedule 3: Royal Assent	—
Tax Laws Amendment (2013 Measures No. 2) Act 2013	124, 2013	29 June 2013	Schedule 1 (items 37–45), Schedule 5 (items 7, 8(1)), Schedule 7, Schedule 8, Schedule 10 (items 1–11, 13): Royal Assent Schedule 2 (items 2–6, 21–42, 48): 11 July 2013 (see F2013L01359) Schedule 2 (item 66): (zzzzg) Schedule 10 (item 14): (zzzzg) Schedule 11 (items 1–3): (zzzzg) Schedule 11 (items 5, 6, 9): (zzzzg) Schedule 11 (items 28, 32(1), 35–56): 30 June 2013	Sch. 1 (item 45), Sch. 2 (item 48), Sch. 5 (item 8(1)), Sch. 8 (item 3) and Sch. 11 (items 9, 32(1), 56)

## Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2014 Measures No. 1) Act 2014	11, 2014	18 Mar 2014	Sch 3 (items 7, 8): [ <i>see</i> Endnote 5] Sch 4 (items 1–7): Royal Assent Sch 4 (items 8, 9): [ <i>see</i> Endnote 5]	—
Farm Household Support (Consequential and Transitional Provisions) Act 2014	13, 2014	28 Mar 2014	Sch 2 (items 33–56): [ <i>see</i> s 2(1) and Endnote 5] Sch 2 (items 143, 144): 26 Feb 2014 Sch 2 (items 147–149): [ <i>see</i> Endnote 5]	Sch 2 (item 56)
Number and year	FRLI registration	Commencement	Application, saving and transitional provisions	
2006 No. 50	17 Mar 2006 ( <i>see</i> F2006L00820)	Schedule 51: 27 Mar 2006 ( <i>see</i> r. 2(b))	—	

- (a) The *Income Tax Assessment Act 1997* was amended by Schedule 2 (items 7–9) only of the *Taxation Laws Amendment (Private Health Insurance Incentives) Act 1997*, subsection 2(4) of which provides as follows:
- (4) Schedule 2 commences on 1 July 1997, immediately after the commencement of the *Income Tax Assessment Act 1997*.
- (b) The *Income Tax Assessment Act 1997* was amended by Schedule 3 (items 15–17) only of the *Taxation Laws Amendment Act (No. 2) 1997*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (ba) The *Taxation Laws Amendment Act (No. 2) 1997* was amended by Schedule 6 (items 23, 24) only of the *Taxation Laws (Technical Amendments) Act 1998*, subsection 2(14) of which provides as follows:

## Endnotes

### Endnote 3—Legislation history

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- (14) The items of Part 4 of Schedule 6, other than item 22, are taken to have commenced immediately after the *Taxation Laws Amendment Act (No. 2) 1997* received the Royal Assent.

The *Taxation Laws Amendment Act (No. 2) 1997* received the Royal Assent on 30 June 1997.

- (c) The *Income Tax Assessment Act 1997* was amended by the *Tax Law Improvement Act 1997*, subsections 2(1)–(3) and (5) of which provide as follows:

- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (2) Schedule 1 commences on 1 July 1997 immediately after the commencement of the *Income Tax Assessment Act 1997*.
- (3) Each of the other Schedules (except Schedule 12) commences immediately after the commencement of the immediately preceding Schedule.
- (5) If there is no note specifying the commencement of an item in Schedule 12, the item commences on 1 July 1997 immediately after the commencement of the *Income Tax Assessment Act 1997*.

- (d) The *Income Tax Assessment Act 1997* was amended by Schedule 2 (items 2–7), Schedule 6 (items 10–12), Schedule 14 (items 43–60) and Schedule 15 (items 7–12) only of the *Taxation Laws Amendment Act (No. 3) 1997*, subsections 2(1), (3), (7) and (9) of which provide as follows:

- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (3) Part 2 of Schedule 6 commences, or is taken to have commenced, immediately after the commencement of the *Income Tax Assessment Act 1997*.

The *Income Tax Assessment Act 1997* came into operation on 1 July 1997.

- (7) Part 4 of Schedule 14 commences, or is taken to have commenced, on 1 July 1997, immediately after the commencement of the *Income Tax Assessment Act 1997*.

- (9) Part 2 of Schedule 15 commences at the later of:

- (a) the start of the day on which this Act receives the Royal Assent; and
- (b) immediately after the commencement of Schedule 1 to the *Tax Law Improvement Act 1997*.

Schedule 1 of the *Tax Law Improvement Act 1997* commenced on 1 July 1997, immediately after the commencement of the *Income Tax Assessment Act 1997*.

- (e) The *Income Tax Assessment Act 1997* was amended by Schedule 2 only of the *Superannuation Contributions and Termination Payments Taxes*

## Endnote 3—Legislation history

*Legislation Amendment Act 1997*, subsection 2(1) of which provides as follows:

(1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

(f) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (items 19, 20) only of the *Child Care Payments (Consequential Amendments and Transitional Provisions) Act 1997*, subsection 2(5) of which provides as follows:

(5) Items 11, 17, 18, 19, 20, 21 and 41 of Schedule 1 commence on the commencement of the *Child Care Payments Act 1997*.

(g) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (items 338–342, 369–381) only of the *Social Security Legislation Amendment (Parenting and Other Measures) Act 1997*, subsection 2(2) of which provides as follows:

(2) Part 3 of Schedule 1 commences on 1 July 1998. The remaining items of Schedule 1 commence on 20 March 1998.

(h) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (items 44, 45) only of the *Social Security and Veterans' Affairs Legislation Amendment (Family and Other Measures) Act 1997*, subsection 2(3) of which provides as follows:

(3) Items 44 and 45 of Schedule 1 commence, or are taken to have commenced, immediately after the commencement of Schedule 1 to the *Tax Law Improvement Act 1997* or on 1 January 1998, whichever is the later.

Schedule 1 to the *Tax Law Improvement Act 1997* commenced immediately after the commencement of the *Income Tax Assessment Act 1997*.

The *Income Tax Assessment Act 1997* came into operation on 1 July 1997.

(i) The *Income Tax Assessment Act 1997* was amended by Schedules 3, 4, 5, 10 (items 1–19) and 11 only of the *Taxation Laws Amendment Act (No. 1) 1998*, subsection 2(1) of which provides as follows:

(1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.

(j) The *Income Tax Assessment Act 1997* was amended by Schedule 3 (items 4–7) and Schedule 4 (items 1–3 and 5) only of the *Taxation Laws (Technical Amendments) Act 1998*, subsection 2(1) of which provides as follows:

(1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

(k) The *Income Tax Assessment Act 1997* was amended by Schedule 12 (items 25–46) only of the *Social Security Legislation Amendment (Youth Allowance Consequential and Related Measures) Act 1998*, subsection 2(1) of which provides as follows:

## Endnotes

### Endnote 3—Legislation history

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- (l) (1) Subject to subsections (2) to (10), this Act commences on 1 July 1998.
- The *Income Tax Assessment Act 1997* was amended by the *Tax Law Improvement Act (No. 1) 1998*, subsections 2(1)–(4) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (2) Schedule 2 (except item 3 of it) commences immediately after the commencement of Schedule 1.
- (3) Schedule 3 commences immediately after the commencement of Schedule 2 (except item 4 of it).
- (4) Each of Schedules 4 to 8 commences immediately after the commencement of the immediately preceding Schedule.
- Schedule 1 to the *Tax Law Improvement Act (No. 1) 1998* commenced on 22 June 1998.
- (m) The *Income Tax Assessment Act 1997* was amended by Schedule 6 only of the *Taxation Laws Amendment (Company Law Review) Act 1998*, subsection 2(3) of which provides as follows:
- (3) Schedule 6 commences immediately after the later of:
- (a) the commencement of section 1 of this Act; and
- (b) the commencement of section 1 of the *Tax Law Improvement Act (No. 1) 1998*.
- Schedule 6 commences immediately after section 1 to this Act.
- Section 1 commenced on 1 July 1998 (*see Gazette* 1998, No. S325)
- (n) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (items 1–13) only of the *Taxation Laws Amendment (Landcare and Water Facility Tax Offset) Act 1998*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
- (o) The *Income Tax Assessment Act 1997* was amended by Schedule 7 (items 40–45) only of the *Social Security and Veterans' Affairs Legislation Amendment (Budget and Other Measures) Act 1998*, subsection 2(9) of which provides as follows:
- (9) Schedule 7 commences, or is taken to have commenced, on 1 April 1998.
- (p) The *Income Tax Assessment Act 1997* was amended by Schedule 2 of the *Payment Processing Legislation Amendment (Social Security and Veterans' Entitlements) Act 1998* subsection 2(1) of which provides as follows:
- (1) Subject to subsections (2) and (3), this Act commences on 1 July 1999.
- (q) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (items 277–280) only of the *Taxation Laws Amendment Act (No. 3) 1999*, subsection 2(3) of which provides as follows:
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## Endnote 3—Legislation history

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- (3) Subject to subsections (4) and (5), Schedule 1 commences on 1 July 1999.
- (r) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (items 122–125, 129–132 and 134–136) and Schedule 2 (items 50–55) only of the *Assistance for Carers Legislation Amendment Act 1999*, subsections 2(2)(a), (b), (3) and (4) of which provide as follows:
- (2) The following provisions:
- (a) Parts 1 and 4 of Schedule 1;
- (b) Schedule 2 (other than items 1 and 3);
- commence immediately after the commencement of Schedule 1 to the *Payment Processing Legislation Amendment (Social Security and Veterans' Entitlements) Act 1998*.
- Note: Schedule 1 to the *Payment Processing Legislation Amendment (Social Security and Veterans' Entitlements) Act 1998* commences on 1 July 1999.
- (3) Part 2 of Schedule 1 is taken to have commenced immediately after Schedule 1 to the *Tax Law Improvement Act 1997*.
- Note: Schedule 1 to the *Tax Law Improvement Act 1997* commenced on 1 July 1997, immediately after the commencement of the *Income Tax Assessment Act 1997*.
- (4) Part 3 of Schedule 1 is taken to have commenced on 1 July 1998.
- (s) The *Income Tax Assessment Act 1997* was amended by Schedule 3 (items 11, 12(3)), Schedule 4 and Schedule 7 (items 9–14) only of the *Taxation Laws Amendment Act (No. 1) 1999*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
- (t) The *Income Tax Assessment Act 1997* was amended by Schedule 7 (item 105) only of the *Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999*, subsections 3(2)(e) and (16) of which provide as follows:
- (2) The following provisions commence on the transfer date:
- (e) subject to subsections (12), (14) and (15), Schedule 7, other than items 43, 44, 118, 205 and 207 (the commencement of those items is covered by subsections (10), (11) and (13)).
- (16) The Governor-General may, by Proclamation published in the *Gazette*, specify the date that is to be the transfer date for the purposes of this Act.
- (u) Subsection 2(2) of the *Taxation Laws Amendment Act (No. 6) 1999* provides as follows:
- (2) Item 2 of Schedule 7 commences immediately after the commencement of Schedule 5.
- (v) The *Income Tax Assessment Act 1997* was amended by Schedule 10 (items 24–54) only of the *A New Tax System (Family Assistance)*
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## Endnotes

### Endnote 3—Legislation history

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- (Consequential and Related Measures) Act (No. 2) 1999* subsection 2 (1) of which provides as follows:
- (2) Schedule 1 (Parts 1 to 5), Schedules 3 to 6, Schedule 7 (other than item 14), Schedules 8 and 9, Schedule 10 (other than items 22, 63, 66 and 67) and Schedule 11 (items 3 and 4 only) commence, or are taken to have commenced, on the commencement of Schedule 1 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*.
- (w) Subsections 2(2) and (3) of the *Taxation Laws Amendment Act (No. 4) 1999* provide as follows:
- (2) Schedule 2 commences just after Schedule 1.
- (3) Part 2 of Schedule 3 commences just after Part 1 of Schedule 3.
- (x) The *Income Tax Assessment Act 1997* was amended by Schedule 2 (item 2) only of the *Taxation Laws Amendment Act (No. 7) 1999*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
- (y) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (items 532–534) only of the *Public Employment (Consequential and Transitional) Amendment Act 1999*, subsections 2(1) and (2) of which provide as follows:
- (1) In this Act, **commencing time** means the time when the *Public Service Act 1999* commences.
- (2) Subject to this section, this Act commences at the commencing time.
- (z) The *Income Tax Assessment Act 1997* was amended by Schedule 4 (items 17, 18) only of the *Further 1998 Budget Measures Legislation Amendment (Social Security) Act 1999*, subsection 2(4) of which provides as follows:
- (4) Schedules 4 and 12 commence on the day on which this Act receives the Royal Assent or 1 October 1999, whichever is the later.
- (za) The *Income Tax Assessment Act 1997* was amended by Schedule 5 (items 17–21) only of the *Corporate Law Economic Reform Program Act 1999*, subsection 2(2) of which provides as follows:
- (2) The following provisions commence on a day or days to be fixed by Proclamation:
- (a) section 3;
- (b) the items in Schedules 1 to 7 (other than item 18 of Schedule 7);
- (c) the items in Schedules 10, 11 and 12.
- (zaa) The *Income Tax Assessment Act 1997* was amended by the *New Business Tax System (Capital Allowances) Act 1999*, subsection 2(2) of which provides as follows:



## Endnote 3—Legislation history

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- (2) Items 17 and 18 of Schedule 2 commence on the day on which the *Taxation Laws Amendment Act (No. 5) 1999* receives the Royal Assent. Items 17 and 18 did not commence due to incorrect citation. The *Taxation Laws Amendment Bill (No. 5) 1999* was enacted as the *Taxation Laws Amendment Act (No. 1) 2001* which commenced on 30 June 2001.
- (zb) The *Income Tax Assessment Act 1997* was amended by Schedule 1 of the *New Business Tax System (Capital Gains Tax) Act 1999*, subsection 2(2) of which provides as follows:
- (2) If item 1 of Schedule 9 to the *New Business Tax System (Integrity and Other Measures) Act 1999* has not commenced before that day, Schedule 1 to this Act commences immediately after that item commences.
- Item 1 of Schedule 9 commenced on 10 December 1999.
- (zba) The *New Business Tax System (Capital Gains Tax) Act 1999* was amended by Schedule 3 (item 16) only of the *Taxation Laws Amendment Act (No. 7) 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (zc) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (items 1–13, 18), Schedule 2 (items 1–3, 5), Schedule 3 (items 1–4, 7), Schedule 4 (items 1–15, 19), Schedule 5 (items 1–12), Schedule 6, Schedule 7 (item 11), Schedule 8, Schedule 9 (items 1–14, 23–33), and Schedule 10 only of the *New Business Tax System (Capital Gains Tax) Act 1999*, subsections 2(1) and (2) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (2) Schedule 5 is taken to have commenced on 22 February 1999.
- (zd) The *Income Tax Assessment Act 1997* was amended by Schedule 3 only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*, subsection 2(9) of which provides as follows:
- (9) Schedule 3 commences immediately after the commencement of the *A New Tax System (Goods and Services Tax) Act 1999*.
- The *A New Tax System (Goods and Services Tax) Act 1999* came into operation on 1 July 2000.
- (ze) The *Income Tax Assessment Act 1997* was amended by Schedule 5 and Schedule 8 (items 1–6) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*, subsections 2(1) and (10) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
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Endnote 3—Legislation history

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- (10) Items 1 to 6 of Schedule 8 commence immediately after the commencement of Schedule 3 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*.  
Schedule 3 of the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999* commenced on 1 July 2000.
- (zf) The *A New Tax System (Pay As You Go) Act 1999* was amended by Schedule 10 (item 19) only of the *A New Tax System (Tax Administration) Act 1999*, subsection 2(11) of which provides as follows:
- (11) Subsection 2(1A) of the *A New Tax System (Pay As You Go) Act 1999* (inserted by item 19 of Schedule 10 to this Act) commences, or is taken to have commenced, at the commencement of section 1 of that Act.
- (zg) The *Income Tax Assessment Act 1997* was amended by Schedule 7, Schedule 8, Schedule 11 (items 80–105), Schedule 16 (items 18, 19) and Schedule 18 only of the *A New Tax System (Tax Administration) Act 1999*, subsections 2(1), (7)(d), (e), (9)(b) and (14) of which provide as follows:
- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Pay As You Go) Act 1999*.
- (7) The following provisions commence on the day on which this Act receives the Royal Assent:
- (d) Schedules 7, 8, 9 and 17;
- (e) items 16 and 20 of Schedule 18.
- (9) The following provisions commence on 1 July 2000:
- (b) Schedule 11 (other than item 44).
- (14) Items 4, 5, 17, 21 and 32 of Schedule 18 commence, or are taken to have commenced, at the commencement of the *A New Tax System (Goods and Services Tax) Act 1999*.  
The *A New Tax System (Goods and Services Tax) Act 1999* came into operation on 1 July 2000.
- (zga) The *A New Tax System (Tax Administration) Act 1999* was amended by Schedule 3 (item 17) only of the *A New Tax System (Tax Administration) Act (No. 2) 2000*, subsection 4 (4) of which provides as follows:
- (4) Schedule 3 commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act (No. 1) 2000*.  
Section 1 commenced on 22 December 1999.
- (zh) The *Income Tax Assessment Act 1997* was amended by Schedule 3 (item 38), Schedule 4 (items 13–16) and Schedule 5 only of the *A New Tax System (Tax Administration) Act (No. 1) 2000*, subsection 2(1) of which provides as follows:

## Endnote 3—Legislation history

- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act 1999*.

Section 1 of the *A New Tax System (Tax Administration) Act 1999* commenced on 12 December 1999 immediately after the commencement of section 1 of the *A New Tax System (Pay As You Go) Act 1999*.

- (zi) The *Income Tax Assessment Act 1997* was amended by Schedule 2 (items 2 and 3), Schedule 4, Schedule 5, Schedule 6 (items 1–32), Schedule 8 (item 19), Schedule 9, Schedule 10 (items 12–16, 31–37) only of the *Taxation Laws Amendment Act (No. 2) 2000*, subsections 2(1), (8), (10), (11) and (13) of which provide as follows:

- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (8) Schedule 4 commences, or is taken to have commenced, immediately after the commencement of the *Criminal Code Amendment (Bribery of Foreign Public Officials) Act 1999*.
- (10) If, apart from this subsection, items 14, 15 and 16 of Schedule 6 would commence at or before the commencement of the *Taxation Laws Amendment (Political Donations) Act 2000*, those items are taken to have commenced immediately after the commencement of that Act.
- (11) Item 19 of Schedule 6 commences, or is taken to have commenced, immediately after item 26 of Schedule 1 to the *Taxation Laws Amendment Act (No. 4) 1999*.
- (13) Schedule 8, apart from items 18 and 20, is taken to have commenced immediately after the commencement of section 1 of the *Taxation Laws Amendment (Company Law Review) Act 1998*. Items 18 and 20 are taken to have commenced on 1 July 1999.

The *Criminal Code Amendment (Bribery of Foreign Public Officials) Act 1999* came into operation on 17 December 1999.

Item 26 of Schedule 1 to the *Taxation Laws Amendment Act (No. 4) 1999* commenced on 16 July 1999.

Items 14–16 of Schedule 6 to the *Taxation Laws Amendment Act (No. 2) 2000* were repealed by the *Taxation Laws Amendment Act (No. 2) 2002* before they commenced.

Section 1 of the *Taxation Laws Amendment (Company Law Review) Act 1998* commenced on 1 July 1998. (see *Gazette*, 1998 No. S325)

- (zj) The *Income Tax Assessment Act 1997* was amended by Schedule 2 (items 3 and 4), Schedule 3 (items 1–4) and Schedule 5 (item 1) only of the *Taxation Laws Amendment Act (No. 3) 2000*, subsections 2(1) and (3) of which provide as follows:

Endnote 3—Legislation history

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- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (3) Schedule 2 is taken to have commenced on 7 December 1998.
- (zk) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (item 3), Schedule 2 (items 1–6) and Schedule 6 (items 1–11) only of the *New Business Tax System (Miscellaneous) Act (No. 1) 2000*, subsection 2(2) of which provides as follows:
- (2) Schedules 1, 2 and 3, Part 1 of Schedule 4 and Schedule 6 commence on 1 July 2000.
- (zl) The *Income Tax Assessment Act 1997* was amended by Schedule 1 (items 1–25) only of the *New Business Tax System (Alienation of Personal Services Income) Act 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (zm) The *Income Tax Assessment Act 1997* was amended by the *New Business Tax System (Miscellaneous) Act (No. 2) 2000*, subsections 2(1)–(3), (5) and (11) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (2) Items 18 and 67 of Schedule 1 are taken to have commenced at 1 pm (by legal time in the Australian Capital Territory) on 11 November 1999.
- (3) Items 26 to 29 and 33 of Schedule 1 commence, or are taken to have commenced, immediately after the commencement of Schedule 9 to the *Taxation Laws Amendment Act (No. 2) 2000*.
- (5) Items 67, 68 and 70 of Schedule 2 commence on 1 July 2001.
- (11) Schedule 9 (except items 5, 9, 26, 43, 55, 56, 57, 62, 63, 66 and 67) commences, or is taken to have commenced, on 1 July 2000.
- Schedule 9 to the *Taxation Laws Amendment Act (No. 2) 2000* commenced on 31 May 2000.
- (zn) The *Income Tax Assessment Act 1997* was amended by Schedule 2 (items 49–53), Schedule 4A and Schedule 5 only of the *A New Tax System (Tax Administration) Act (No. 2) 2000*, subsections 3(1) and (6) of which provide as follows:
- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.
- (6) Items 8 and 9 of Schedule 5 commence, or are taken to have commenced, on 1 July 2000.
- Section 1-1 of the *A New Tax System (Goods and Services Tax) Act 1999* commenced on 1 July 2000.
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## Endnote 3—Legislation history

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- (zo) The *Income Tax Assessment Act 1997* was amended by Schedule 7 (items 28–30) only of the *Indirect Tax Legislation Amendment Act 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences immediately after the commencement of Part 1 of Schedule 1 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*.
- Part 1 of Schedule 1 commenced on 1 July 2000.
- (zp) The *Income Tax Assessment Act 1997* was amended by Schedule 6 (items 47 and 48) and Schedule 7 (item 15) only of the *Taxation Laws Amendment Act (No. 8) 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (zq) The *Income Tax Assessment Act 1997* was amended by the *Taxation Laws Amendment Act (No. 7) 2000*, subsections 2(1), (3) and (4) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (3) Items 46 and 50 of Schedule 4 are taken to have commenced at the start of the 1998–99 income year.
- (4) Schedule 5 commences, or is taken to have commenced, immediately after the commencement of Schedule 5 to the *Taxation Laws Amendment Act (No. 2) 2000*.
- Schedule 5 to the *Taxation Laws Amendment Act (No. 2) 2000* commenced on 31 May 2000.
- (zr) The *Income Tax Assessment Act 1997* was amended by Schedule 2 (item 62) only of the *Defence Legislation Amendment (Enhancement of the Reserves and Modernisation) Act 2001*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the 28th day after the day on which it receives the Royal Assent.
- (zs) The *Income Tax Assessment Act 1997* was amended by Schedule 3 (items 264–275) only of the *Corporations (Repeals, Consequentials and Transitionals) Act 2001*, subsection 2(3) of which provides as follows:
- (3) Subject to subsections (4) to (10), Schedule 3 commences, or is taken to have commenced, at the same time as the *Corporations Act 2001*.
- (zt) Subsection 2(2) of the *New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001* provides as follows:
- (2) Schedule 3 commences, or is taken to have commenced, just after the commencement of the *Taxation Laws Amendment Act (No. 1) 2001*.
- The *Taxation Laws Amendment Act (No. 1) 2001* came into operation on 30 June 2001.
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## Endnotes

### Endnote 3—Legislation history

- (zta) Subsection 2(1) (item 9) of the *Taxation Laws Amendment Act (No. 5) 2002* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
9. Items 79 to 99 of Schedule 3	Immediately after the commencement of section 2 of the <i>New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001</i>	30 June 2001
(zu)	The <i>Income Tax Assessment Act 1997</i> was amended by Schedules 1 and 2 only of the <i>New Business Tax System (Simplified Tax System) Act 2001</i> , subsection 2(1) of which provides as follows: (1) Subject to this section this Act commences on the day on which it receives the Royal Assent.	
(zv)	Section 2 of the <i>Family Law Legislation Amendment (Superannuation) (Consequential Provisions) Act 2001</i> provides as follows: 2 This Act commences immediately after the commencement of the <i>Family Law Legislation Amendment (Superannuation) Act 2001</i> . The <i>Family Law Legislation Amendment (Superannuation) Act 2001</i> came into operation on 28 December 2002.	
(zw)	The <i>Income Tax Assessment Act 1997</i> was amended by Schedule 4 (items 92–101) only of the <i>Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001</i> , subsection 2(1) of which provides as follows: (1) Subject to this section, this Act commences on the day mentioned in subsection 2.2(2) of the <i>Criminal Code</i> .	
(zx)	The <i>Income Tax Assessment Act 1997</i> was amended by the <i>New Business Tax System (Thin Capitalisation) Act 2001</i> , subsection 2(1) of which provides as follows: (1) Subject to subsections (2) and (3), this Act is taken to have commenced on 1 July 2001, immediately after the commencement of the <i>New Business Tax System (Debt and Equity) Act 2001</i> .	
(zy)	The <i>Income Tax Assessment Act 1997</i> was amended by Schedule 4 (items 8 and 9) and Schedules 7 and 8 only of the <i>Taxation Laws Amendment Act (No. 2) 2001</i> , subsection 2(1) of which provide as follows:	

## Endnote 3—Legislation history

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- (1) Subject to subsection (2), this Act commences on the day on which it receives the Royal Assent.
- (zz) The *Income Tax Assessment Act 1997* was amended by Schedule 4, Schedule 5 (items 1–9) and Schedule 6 (items 1–16 and 16L–16N and 17) only of the *Taxation Laws Amendment Act (No. 6) 2001*, subsections 2(1), (4), (4B), (4C) and (5) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (4) Items 4 and 5 of Schedule 4 commence, or are taken to have commenced, immediately after the commencement of Schedule 3 to the *Taxation Laws Amendment Act (No. 5) 2001*.
- (4B) Items 4A and 4B of Schedule 6 commence immediately after the commencement of item 4 of that Schedule.
- (4C) Item 4C of Schedule 6 commences:
- (a) if Schedule 1 to the *Taxation Laws Amendment Act (No. 5) 2001* commences before the day on which this Act receives the Royal Assent—immediately after the commencement of item 4B of Schedule 6 to this Act; or
- (b) if paragraph (a) does not apply—immediately after the commencement of Schedule 1 to that Act.
- (5) Item 5 of Schedule 6 commences:
- (a) if Schedule 1 to the *Taxation Laws Amendment Act (No. 5) 2001* commences before the day on which this Act receives the Royal Assent—immediately after the commencement of item 4 of Schedule 6 to this Act; or
- (b) if paragraph (a) does not apply—immediately after the commencement of Schedule 1 to that Act.
- Schedules 1 and 3 to the *Taxation Laws Amendment Act (No. 5) 2001* commenced on 1 October 2001.
- (zza) The *Income Tax Assessment Act 1997* was amended by Schedule 2 (items 28–44 and 69–84) and Schedule 3 (items 11–13) only of the *Taxation Laws Amendment (Research and Development) Act 2001*, section 2 of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (2) Division 1 of Part 3 of Schedule 2 is taken to have commenced at 12 pm, by legal time in the Australian Capital Territory, on 29 January 2001.
- (3) Division 2 of Part 3 of Schedule 2 commences, or is taken to have commenced, immediately after the commencement of Schedule 1 to the *New Business Tax System (Capital Allowances) Act 2001*.
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## Endnotes

### Endnote 3—Legislation history

(zzb) Subsection 2(1) (items 10, 12, 14, 29, 31, 32, 48, 50, 52, 53 and 58–61) of the *Taxation Laws Amendment Act (No. 2) 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
10. Schedule 9, item 10	Immediately after section 30-25 of the <i>Income Tax Assessment Act 1997</i> commenced	1 July 1997
12. Schedule 9, items 13 and 14	Immediately after section 30-45 of the <i>Income Tax Assessment Act 1997</i> commenced	1 July 1997
14. Schedule 9, item 21	Immediately after section 30-55 of the <i>Income Tax Assessment Act 1997</i> commenced	1 July 1997
29. Schedule 12, item 19	Immediately after the time specified in the <i>Social Security and Veterans' Affairs Legislation Amendment (Pension Bonus Scheme) Act 1998</i> for the commencement of item 1 of Schedule 3 to that Act	30 June 1998
31. Schedule 12, items 21 and 22	Immediately after the time specified in the <i>Tax Law Improvement Act (No. 1) 1998</i> for the commencement of item 3 of Schedule 3 to that Act	22 June 1998
32. Schedule 12, items 23 and 24	Immediately after the time specified in the <i>Tax Law Improvement Act 1997</i> for the commencement of item 15 of Schedule 4 to that Act	1 July 1997
34. Schedule 12, items 27 and 28	Immediately after the time specified in the <i>Taxation Laws Amendment Act (No. 1) 1998</i> for the commencement of items 8 and 9 of Schedule 3 to that Act	16 April 1998
48. Schedule 12, items 44 and 45	Immediately after the time specified in the <i>New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001</i> for the commencement of items 219 and 230 of Schedule 2 to that Act	30 June 2001
50. Schedule 12, items 47 to 49	Immediately after the time specified in the <i>New Business Tax System (Miscellaneous) Act (No. 2) 2000</i> for the commencement of items 26 to 29 of Schedule 1 to that Act	31 May 2000



## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
52. Schedule 12, items 51 and 52	Immediately after the time specified in the <i>Taxation Laws Amendment Act (No. 1) 2001</i> for the commencement of items 9 and 36 of Schedule 2 to that Act	30 June 2001
53. Schedule 12, item 53	Immediately after the time specified in the <i>Taxation Laws Amendment Act (No. 2) 1999</i> for the commencement of item 36 of Schedule 1 to that Act	16 July 1999
58. Schedule 12, items 58 and 59	Immediately after the time specified in the <i>Taxation Laws Amendment Act (No. 6) 2001</i> for the commencement of item 16L of Schedule 6 to that Act	1 October 2001
59. Schedule 12, items 60 and 61	Immediately after the time specified in the <i>Taxation Laws Amendment (Company Law Review) Act 1998</i> for the commencement of Schedule 6 to that Act	1 July 1998
60. Schedule 12, item 62	Immediately after the time specified in the <i>Taxation Laws Amendment (Private Health Insurance) Act 1998</i> for the commencement of item 4 of Schedule 2 to that Act	21 December 1998
61. Schedule 12, item 63	Immediately after section 2 of the <i>Taxation Laws Amendment (Research and Development) Act 2001</i> commenced	1 October 2001
(zzc)	<p>Subsection 2(1) (items 11 and 12) of the <i>New Business Tax System (Consolidation and Other Measures) Act 2003</i> provides as follows:</p> <p>(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.</p>	
Provision(s)	Commencement	Date/Details
11. Schedule 19, items 1 to 6	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
12. Schedule 19, item 7	Immediately after the time specified in the <i>New Business Tax System (Consolidation) Act (No. 1) 2002</i> for the commencement of item 34 of Schedule 5 to that Act	24 October 2002

## Endnotes

### Endnote 3—Legislation history

(zzca) Subsection 2(1) (item 18) of the *Tax Laws Amendment (2004 Measures No. 7) Act 2005* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
18. Schedule 10, item 265	Immediately after the commencement of the <i>New Business Tax System (Consolidation) Act (No. 1) 2002</i> .	24 October 2002

(zzd) Subsection 2(1) (items 2–4) of the *New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
2. Schedules 1 to 12	Immediately after the commencement of the <i>New Business Tax System (Consolidation) Act (No. 1) 2002</i>	24 October 2002
3. Schedule 13	Immediately after the commencement of the <i>New Business Tax System (Imputation) Act 2002</i>	29 June 2002
4. Schedules 14 and 15	Immediately after the commencement of the <i>New Business Tax System (Consolidation) Act (No. 1) 2002</i>	24 October 2002

(zze) Subsection 2(1) (items 2, 3, 5, 6, 9 and 11) of the *New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
2. Schedules 1 and 2	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i>	24 October 2002

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
3. Schedule 3, Parts 1 and 2	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i>	24 October 2002
5. Schedule 4	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i>	24 October 2002
6. Schedule 5, items 1 to 12	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i>	24 October 2002
9. Schedules 6 to 15	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i>	24 October 2002
11. Schedules 17 and 18	Immediately after the commencement of the <i>New Business Tax System (Imputation) Act 2002</i>	29 June 2002
(zzf)	Subsection 2(1) (items 3–8) of the <i>Taxation Laws Amendment Act (No. 5) 2002</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.	

Provision(s)	Commencement	Date/Details
3. Items 1 to 12 of Schedule 3	Immediately after the commencement of section 2 of the <i>New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001</i>	30 June 2001
4. Items 13 to 49 of Schedule 3	Immediately after the commencement of section 2 of the <i>New Business Tax System (Capital Allowances) Act 2001</i>	30 June 2001
5. Items 50 to 71 of Schedule 3	Immediately after the commencement of section 2 of the <i>New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001</i>	30 June 2001

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
6. Items 72 to 75 of Schedule 3	Immediately after the commencement of section 2 of the <i>New Business Tax System (Simplified Tax System) Act 2001</i>	30 June 2001
7. Item 76 of Schedule 3	Immediately after the commencement of section 2 of the <i>New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001</i>	30 June 2001
8. Items 77 to 78 of Schedule 3	Immediately after the commencement of section 2 of the <i>New Business Tax System (Simplified Tax System) Act 2001</i>	30 June 2001
(zzg)	<p>Schedule 1 (items 6 and 7) of the <i>Taxation Laws Amendment Act (No. 5) 2002</i> are taken never to have had effect <i>see</i> Schedule 10 (item 242) of the <i>Tax Laws Amendment (2004 Measures No. 7) Act 2005</i> (No. 41, 2005).</p> <p>Subsection 2(1) (items 2 and 4) of the <i>Taxation Laws Amendment (Venture Capital) Act 2002</i> provides as follows:</p> <p>(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.</p>	
Provision(s)	Commencement	Date/Details
2. Schedule 1, item 1	Immediately after the commencement of item 2 of Schedule 2 to the <i>Taxation Laws Amendment Act (No. 2) 2000</i>	31 May 2000
4. Schedule 1, item 5	Immediately after the commencement of item 3 of Schedule 2 to the <i>Taxation Laws Amendment Act (No. 2) 2000</i>	31 May 2000
(zzh)	<p>Subsection 2(1) (items 1A, 2–19, 21 and 23) of the <i>New Business Tax System (Consolidation and Other Measures) Act 2003</i> provides as follows:</p> <p>(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.</p>	
Provision(s)	Commencement	Date/Details
1A. Schedule 1, items 1 to 27	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
2. Schedules 2 and 3	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
3. Schedule 4	Immediately after the commencement of Schedule 21 to this Act	24 October 2002
4. Schedules 5 to 8	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
5. Schedule 9	Immediately after the commencement of Schedule 8 to this Act	24 October 2002
6. Schedule 10	Immediately after the commencement of Schedule 9 to this Act	24 October 2002
7. Schedules 11 to 13	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
8. Schedule 14, item 1	Immediately after the commencement of Schedule 5 to this Act	24 October 2002
9. Schedule 14, items 2 to 12	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
10. Schedules 15 to 18	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
11. Schedule 19, items 1 to 6	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
12. Schedule 19, item 7	Immediately after the time specified in the <i>New Business Tax System (Consolidation) Act (No. 1) 2002</i> for the commencement of item 34 of Schedule 5 to that Act	24 October 2002

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
13. Schedules 20 to 23	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
14. Schedule 24	Immediately after the commencement of Schedule 6 to this Act	24 October 2002
15. Schedules 25 to 27	Immediately after the commencement of Schedule 13 to the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i>	29 June 2002
16. Schedule 28, item 1	Immediately after the commencement of the <i>New Business Tax System (Imputation) Act 2002</i>	29 June 2002
17. Schedule 28, items 2 to 18	Immediately after the commencement of Schedule 27 to this Act	29 June 2002
18. Schedule 28, subitem 19(1)	Immediately after the commencement of the <i>New Business Tax System (Imputation) Act 2002</i>	29 June 2002
19. Schedule 28, subitems 19(2) and (3)	Immediately after the commencement of Schedule 27 to this Act	29 June 2002
21. Schedule 29, items 12 and 13	Immediately after the commencement of Schedule 27 to this Act	29 June 2002
23. Schedule 30	Immediately after the commencement of Schedule 13 to the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i>	29 June 2002

Schedule 7 (item 3) of the *New Business Tax System (Consolidation and Other Measures) Act 2003* is taken never to have had effect *see* Schedule 10 (item 224) of the *Tax Laws Amendment (2004 Measures No. 7) Act 2005* (No. 41, 2005).

(zzha) Subsection 2(1) (item 19) of the *Tax Laws Amendment (2004 Measures No. 7) Act 2005* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
19. Schedule 10, item 266	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i> .	24 October 2002
(zzi)	Subsection 2(1) (items 7(a), 8A, 9(a), 11(a) and 12A) of the <i>Taxation Laws Amendment Act (No. 4) 2003</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.	
Provision(s)	Commencement	Date/Details
7. Schedule 3, item 58	The later of: (a) Immediately after the commencement of Schedule 3 to the <i>Taxation Laws Amendment Act (No. 2) 2003</i> ; and	30 June 2003
8A. Schedule 3, item 70A	Immediately after the commencement of Schedule 3 to the <i>Taxation Laws Amendment Act (No. 1) 2003</i>	2 April 2003
9. Schedule 3, items 72 and 73	The later of: (a) Immediately after the commencement of Schedule 3 to the <i>Taxation Laws Amendment Act (No. 2) 2003</i> ; and	30 June 2003
11. Schedule 3, item 90	The later of: (a) Immediately after the commencement of Schedule 3 to the <i>Taxation Laws Amendment Act (No. 2) 2003</i> ; and	30 June 2003
12A. Schedule 3, item 128A	Immediately after the commencement of Schedule 3 to the <i>Taxation Laws Amendment Act (No. 1) 2003</i>	2 April 2003
(zzj)	Subsection 2(1) (items 3 and 9) of the <i>Taxation Laws Amendment Act (No. 6) 2003</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.	

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
3. Schedules 3 to 7	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act 2003</i>	24 October 2002
9. Schedule 10, Part 2, Division 3	The later of: (a) Immediately after the start of the day on which this Act receives the Royal Assent; and (b) Immediately after the commencement of the <i>New Business Tax System (Taxation of Financial Arrangements) Act (No. 1) Act 2003</i>	17 December 2003
(zzk)	Subsection 2(1) (items 17–20, 22, 24, 25, 36–38) of the <i>Taxation Laws Amendment Act (No. 3) 2003</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.	
Provision(s)	Commencement	Date/Details
17. Schedule 6, item 17	Immediately after the commencement of section 43-240 of the <i>Income Tax Assessment Act 1997</i>	1 July 1997
18. Schedule 6, items 18 and 19	Immediately after the commencement of item 11 of Schedule 1 to the <i>Tax Law Improvement Act 1997</i>	1 July 1997
19. Schedule 6, item 20	Immediately after the commencement of item 22 of Schedule 4 to the <i>Taxation Laws Amendment Act (No. 7) 2000</i>	21 December 2000
20. Schedule 6, item 21	Immediately after the commencement of item 23 of Schedule 4 to the <i>Taxation Laws Amendment Act (No. 7) 2000</i>	21 December 2000
22. Schedule 6, item 26	Immediately after the commencement of item 1 of Schedule 1 to the <i>New Business Tax System (Capital Gains Tax) Act 1999</i>	10 December 1999
24. Schedule 6, item 28	Immediately after the commencement of item 27 of Schedule 6 to this Act	14 October 2003
25. Schedule 6, item 29	Immediately after the commencement of item 15 of Schedule 1 to the <i>New Business Tax System (Miscellaneous) Act (No. 2) 2000</i>	30 June 2000



## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
36. Schedule 6, item 41	Immediately after the time specified in the <i>Taxation Laws Amendment Act (No. 4) 2000</i> for the commencement of item 63 of Schedule 4 to that Act	5 September 2000
37. Schedule 6, item 42	Immediately after the commencement of item 71 of Schedule 4 to the <i>Taxation Laws Amendment Act (No. 4) 2000</i>	5 September 2000
38. Schedule 6, item 43	Immediately after the time specified in the <i>Taxation Laws Amendment Act (No. 7) 2000</i> for the commencement of item 30 of Schedule 4 to that Act	21 December 2000

(zzl) Subsection 2(1) (items 5 and 7) of the *Taxation Laws Amendment Act (No. 8) 2003* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
5. Schedule 7, items 6 to 8	Immediately after the commencement of Schedule 7 to the <i>Taxation Laws Amendment Act (No. 1) 2004</i> .	30 June 2003
7. Schedule 7, item 15	Immediately after the commencement of item 11 of Schedule 8 to the <i>Taxation Laws Amendment Act (No. 5) 2003</i> .	17 December 2003

(zzla) Subsection 2(1) (item 8) of the *Tax Laws Amendment (2004 Measures No. 6) Act 2005* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
8. Schedule 11	Immediately after the <i>Taxation Laws Amendment Act (No. 8) 2003</i> received the Royal Assent.	21 October 2003

(zzlb) Subsection 2(1) (item 3) of the *Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009* provides as follows:

## Endnotes

### Endnote 3—Legislation history

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
3. Schedule 1, Part 4	Immediately after the commencement of the <i>New Business Tax System (Taxation of Financial Arrangements) Act (No. 1) 2003</i> .	17 December 2003

(zzm) Subsection 2(1) (item 4) of the *Taxation Laws Amendment Act (No. 5) 2003* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
4. Schedule 3, Part 1	Immediately after the commencement of Part 4 of Schedule 2 to this Act	17 December 2003

(zzn) Subsection 2(1) (item 16) of the *Higher Education Support (Transitional Provisions and Consequential Amendments) Act 2003* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
16. Schedule 2, items 120 to 169	The later of: (a) 1 January 2004; and (b) immediately after the commencement of sections 1-10 to 238-15 of the <i>Higher Education Support Act 2003</i> .	1 January 2004

(zzo) Subsection 2(1) (items 2–10, 23, 25, 26 and 30) of the *Tax Laws Amendment (2004 Measures No. 2) Act 2004* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
2. Schedule 1, items 1 to 84	Immediately after the commencement of item 84 of Schedule 2 to the <i>New Business Tax System (Miscellaneous) Act (No. 2) 2000</i> .	30 June 2000
3. Schedule 1, items 85 to 89	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Capital Allowances) Act 2001</i> .	30 June 2001
4. Schedule 1, items 90 to 92	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001</i> .	30 June 2001
5. Schedule 1, items 93 and 94	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Capital Allowances) Act 2001</i> .	30 June 2001
6. Schedule 1, items 95 to 99	Immediately after the commencement of Schedule 6 to the <i>New Business Tax System (Consolidation and Other Measures) Act 2003</i> .	24 October 2002
7. Schedule 1, item 100	Immediately after the commencement of Schedule 1 to the <i>Taxation Laws Amendment (Structured Settlements and Structured Orders) Act 2002</i> .	19 December 2002
8. Schedule 1, items 101 to 103	Immediately after the commencement of item 126 of Schedule 3 to the <i>Taxation Laws Amendment Act (No. 4) 2003</i> .	30 June 2003
9. Schedule 1, item 104	Immediately after the commencement of item 127 of Schedule 3 to the <i>Taxation Laws Amendment Act (No. 4) 2003</i> .	30 June 2003
10. Schedule 1, items 105 and 106	Immediately after the commencement of item 9 of Schedule 8 to the <i>Taxation Laws Amendment Act (No. 5) 2003</i> .	17 December 2003
23. Schedule 10, items 3 to 22	Immediately after the commencement of the <i>New Business Tax System (Imputation) Act 2002</i> .	29 June 2002
25. Schedule 10, items 30 to 40	Immediately after the commencement of Part 1 of Schedule 10 to the <i>Taxation Laws Amendment Act (No. 6) 2003</i> .	30 June 2003

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
26. Schedule 10, items 41 and 42	The provision(s) do not commence at all unless the Bill introduced into the Parliament as the <i>Taxation Laws Amendment Bill (No. 7) 2003</i> is enacted (with or without amendments), in which case the provision(s) are taken to have commenced immediately after the commencement of Schedule 7 to that Act.	30 June 2003
30. Schedule 12, Part 2	Immediately after the commencement of Part 1 of Schedule 12 to this Act.	25 June 2004
(zzoa)	Subsection 2(1) (item 22) of the <i>Tax Laws Amendment (2004 Measures No. 7) Act 2005</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
22. Schedule 10, item 269	Immediately after the commencement of section 2 of the <i>Tax Laws Amendment (2004 Measures No. 2) Act 2004</i> .	25 June 2004
(zzp)	Subsection 2(1) (items 8, 13, 14, and 16) of the <i>Taxation Laws Amendment Act (No. 1) 2004</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.	
Provision(s)	Commencement	Date/Details
8. Schedule 7	Immediately after the commencement of Part 1 of Schedule 10 to the <i>Taxation Laws Amendment Act (No. 6) 2003</i>	30 June 2003
13. Schedule 11, Part 3	Immediately after the start of 30 June 2000	30 June 2000
14. Schedule 11, Part 4	Immediately after the start of 1 July 2000	1 July 2000
16. Schedule 11, Part 6	Immediately after the start of 1 July 2001	1 July 2001
(zzq)	Subsection 2(1) (items 4 and 5) of the <i>Tax Laws Amendment (2004 Measures No. 6) Act 2005</i> provides as follows:	

## Endnote 3—Legislation history

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
4. Schedule 3, items 2 and 3	Immediately after the commencement of the provisions covered by table item 3.	21 March 2005
5. Schedule 3, item 4	Immediately after the commencement of the provisions covered by table item 4.	21 March 2005

(zzr) Subsection 2(1) (items 9–17) of the *Tax Laws Amendment (2004 Measures No. 7) Act 2005* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
9. Schedule 10, item 247	Immediately after the commencement of the <i>Family Law Legislation Amendment (Superannuation) (Consequential Provisions) Act 2001</i> .	28 December 2002
10. Schedule 10, item 248	Immediately after the commencement of Schedule 7 to the <i>New Business Tax System (Consolidation and Other Measures) Act 2003</i> .	24 October 2002
11. Schedule 10, items 249 and 250	Immediately after the commencement of the <i>New Business Tax System (Imputation) Act 2002</i> .	29 June 2002
12. Schedule 10, items 251 to 257	Immediately after the commencement of Schedule 13 to the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i> .	29 June 2002
13. Schedule 10, item 258	Immediately after the commencement of item 84 of Schedule 2 to the <i>New Business Tax System (Miscellaneous) Act (No. 2) 2000</i> .	30 June 2000
14. Schedule 10, item 259	Immediately after the start of the day on which the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i> received the Royal Assent.	24 October 2002

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
15. Schedule 10, item 260	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i> .	24 October 2002
16. Schedule 10, items 261 and 262	Immediately after the commencement of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> .	1 July 2000
17. Schedule 10, items 263 and 264	Immediately after the commencement of the <i>New Business Tax System (Imputation) Act 2002</i> .	29 June 2002

(zss) Subsection 2(1) (item 5) of the *New International Tax Arrangements (Foreign-owned Branches and Other Measures) Act 2005* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
5. Schedule 5	Immediately after the commencement of item 140 of Schedule 2 to the <i>New International Tax Arrangements (Participation Exemption and Other Measures) Act 2004</i> .	29 June 2004

(zzt) Subsection 2(1) (items 4 and 6) of the *Tax Laws Amendment (2005 Measures No. 5) Act 2005* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
4. Schedule 6, item 6	Immediately after the commencement of the <i>New Business Tax System (Debt and Equity) Act 2001</i> .	1 July 2001
6. Schedule 6, Part 2	Immediately after the commencement of the <i>New Business Tax System (Debt and Equity) Act 2001</i> .	1 July 2001

(zzu) Subsection 2(1) (items 15–18, 20 and 22) of the *Tax Laws Amendment (2006 Measures No. 2) Act 2006* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
15. Schedule 7, items 179 to 188	Immediately after the commencement of Schedule 7 to the <i>Tax Laws Amendment (2004 Measures No. 1) Act 2004</i> .	1 July 2004
16. Schedule 7, item 189	Immediately after the commencement of Schedule 5 to the <i>Taxation Laws Amendment Act (No. 6) 1999</i> .	5 July 1999
17. Schedule 7, item 190	Immediately after the commencement of item 82 of Schedule 2 to the <i>New Business Tax System (Miscellaneous) Act (No. 2) 2000</i> .	30 June 2000
18. Schedule 7, item 191	Immediately after the commencement of the <i>New Business Tax System (Consolidation) Act (No. 1) 2002</i> .	24 October 2002
20. Schedule 7, item 193	Immediately after the <i>A New Tax System (Pay As You Go) Act 1999</i> received the Royal Assent.	22 December 1999
22. Schedule 7, item 210	Immediately before the commencement of Schedule 10 to the <i>Tax Laws Amendment (2004 Measures No. 1) Act 2004</i> .	1 July 2005

(zzv) Subsection 2(1) (items 2 and 3) of the *Tax Laws Amendment (2006 Measures No. 3) Act 2006* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
2. Schedules 1 and 2	The day on which this Act receives the Royal Assent.	30 June 2006
3. Schedule 3	Immediately after the provision(s) covered by table item 2.	30 June 2006

(zzw) Subsection 2(1) (item 11) of the *Tax Laws Amendment (2009 Measures No. 2) Act 2009* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
11. Schedule 5, Part 2	Immediately before the commencement of Schedule 3 to the <i>Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006</i> .	1 January 2008

- (zzx) Subsection 2(1) (items 2 and 3) of the *Superannuation Legislation Amendment (Simplification) Act 2007* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
2. Schedule 1	Immediately after the commencement of Schedule 1 to the <i>Tax Laws Amendment (Simplified Superannuation) Act 2007</i> .	15 March 2007
3. Schedule 2	The later of: (a) at the same time as the provision(s) covered by table item 1; and (b) immediately after the commencement of the <i>Tax Laws Amendment (2006 Measures No. 7) Act 2007</i> .	12 April 2007 (paragraph (b) applies)

- (zzy) Subsection 2(1) (item 7) of the *Tax Laws Amendment (2007 Measures No. 2) Act 2007* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
7. Schedule 8, Part 5	Immediately after the commencement of the <i>Venture Capital Act 2002</i> .	19 December 2002

- (zzz) Subsection 2(1) (item 6) of the *Tax Laws Amendment (2007 Measures No. 4) Act 2007* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.



## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
6. Schedule 5, Part 2	Immediately after the commencement of Schedule 1 to the <i>Superannuation Legislation Amendment (Simplification) Act 2007</i> .	15 March 2007

(zzza) Subsection 2(1) (items 2 and 3) of the *Tax Laws Amendment (2008 Measures No. 2) Act 2008* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
2. Schedules 1 to 4	The day on which this Act receives the Royal Assent.	24 June 2008
3. Schedule 5	Immediately after the commencement of the provisions covered by table item 2.	24 June 2008

(zzzb) Subsection 2(1) (item 4) of the *Tax Laws Amendment (2008 Measures No. 4) Act 2008* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
4. Schedule 3, item 87	The later of: (a) immediately after the start of the day on which this Act receives the Royal Assent; and (b) immediately after the commencement of the <i>First Home Saver Accounts (Consequential Amendments) Act 2008</i> .  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	3 October 2008 (paragraph (a) applies)

(zzzc) Subsection 2(1) (item 5) of the *Tax Laws Amendment (2009 Measures No. 2) Act 2009* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
5. Schedule 2, item 40	Immediately before the commencement of item 52 of Schedule 4 to the <i>Tax Laws Amendment (2008 Measures No. 6) Act 2009</i> .	26 March 2009

- (zzzd) Subsection 2(1) (item 3) of the *Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
3. Schedule 1, Part 4	Immediately after the commencement of the <i>New Business Tax System (Taxation of Financial Arrangements) Act (No. 1) 2003</i> .	17 December 2003

- (zzze) Subsection 2(1) (item 3) of the *Social Security Amendment (Liquid Assets Waiting Period) Act 2009* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
3. Schedule 1, Part 3	Immediately after the time specified in the <i>Household Stimulus Package Act (No. 2) 2009</i> for the commencement of Schedule 5 to that Act.	18 February 2009

- (zzzf) Subsection 2(1) (item 3) of the *Tax Laws Amendment (2009 Measures No. 2) Act 2009* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
3. Schedule 2, item 1	Immediately after the commencement of item 3 of Schedule 4 to the <i>Tax Laws Amendment (Small Business) Act 2007</i> .	21 June 2007

- (zzzg) Subsection 2(1) (item 41) of the *Fair Work (State Referral and Consequential and Other Amendments) Act 2009* provides as follows:

## Endnote 3—Legislation history

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
41. Schedule 18	Immediately after the commencement of Part 2-4 of the <i>Fair Work Act 2009</i> .	1 July 2009

(zzzh) Subsection 2(1) (item 9) of the *Veterans' Affairs and Other Legislation Amendment (Pension Reform) Act 2009* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
9. Schedule 4, items 54 to 111	Immediately after the commencement of Schedule 4 to the <i>Social Security and Other Legislation Amendment (Pension Reform and Other 2009 Budget Measures) Act 2009</i> .	20 September 2009

(zzzi) Subsection 2(1) (item 8) of the *Tax Laws Amendment (2009 Measures No. 4) Act 2009* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
8. Schedule 5, items 237 and 238	The later of: (a) immediately after the start of the day on which this Act receives the Royal Assent; and (b) the time item 1 of Schedule 1 to the <i>Nation Building Program (National Land Transport) Amendment Act 2009</i> commences.  However, the provision(s) covered by this table item do not commence at all if the event mentioned in paragraph (b) does not occur.	18 September 2009 (paragraph (a) applies)

(zzzj) Subsection 2(1) (items 2 and 4) of the *Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009* provides as follows:

## Endnotes

### Endnote 3—Legislation history

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
2. Schedule 1, Part 1	Immediately after the commencement of Part 2 of the <i>Tax Agent Services Act 2009</i> .	1 March 2010
4. Schedule 2	Immediately after the commencement of Part 2 of the <i>Tax Agent Services Act 2009</i> .	1 March 2010

(zzzk) Subsection 2(1) (items 21, 23, 25–27, 31 and 38) of the *Statute Law Revision Act 2010* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
21. Schedule 2, item 20	Immediately after the time specified in the <i>Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments and Other Budget Measures) Act 2008</i> for the commencement of item 70 of Schedule 3 to that Act.	26 May 2008
23. Schedule 2, item 23	Immediately after the time specified in the <i>Tax Laws Amendment (2006 Measures No. 1) Act 2006</i> for the commencement of item 1 of Schedule 2 to that Act.	6 April 2006
25. Schedule 2, item 29	Immediately after the time specified in the <i>Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006</i> for the commencement of item 592 of Schedule 2 to that Act.	14 September 2006
26. Schedule 2, item 30	Immediately after the time specified in the <i>Tax Laws Amendment (Small Business) Act 2007</i> for the commencement of item 52 of Schedule 3 to that Act.	21 June 2007
27. Schedule 2, item 31	Immediately after the time specified in the <i>Tax Laws Amendment (Small Business) Act 2007</i> for the commencement of item 55 of Schedule 3 to that Act.	21 June 2007

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
31. Schedule 5, items 1 to 51	The day this Act receives the Royal Assent.	1 March 2010
38. Schedule 5, Parts 2 and 3	Immediately after the provision(s) covered by table item 31.	1 March 2010
(zzzl)	Subsection 2(1) (items 5, 6, 8 and 13) of the <i>Tax Laws Amendment (2009 Measures No. 6) Act 2010</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
5. Schedule 3, Part 1, Division 1	Immediately after the commencement of item 57 of Schedule 1 to the <i>Tax Laws Amendment (2004 Measures No. 2) Act 2004</i> .	30 June 2000
6. Schedule 3, Part 1, Division 2	Immediately after the commencement of item 214 of Schedule 7 to the <i>Tax Laws Amendment (2006 Measures No. 2) Act 2006</i> .	22 June 2006
8. Schedule 3, Part 2, Division 2	Immediately after the start of the day on which the <i>Superannuation Legislation Amendment (Simplification) Act 2007</i> received the Royal Assent.	15 March 2007
13. Schedule 5, Part 2	Immediately before the commencement of item 5 of Schedule 5 to the <i>Tax Laws Amendment (2008 Measures No. 6) Act 2009</i> .	1 July 2011
(zzzm)	Subsection 2(1) (items 9, 10, 11B, 12, 13, 21 and 22) of the <i>Tax Laws Amendment (2010 Measures No. 1) Act 2010</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
9. Schedule 5, Part 6, Division 1	The day this Act receives the Royal Assent.	3 June 2010
10. Schedule 5, Part 6, Division 2	Immediately after the commencement of the provision(s) covered by table item 9.	3 June 2010

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
11B. Schedule 5, item 111	Immediately after the commencement of Part 1 of Schedule 1 to the <i>Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009</i> .	26 March 2009
12. Schedule 5, Part 19, Division 1	The day this Act receives the Royal Assent.	3 June 2010
13. Schedule 5, Part 19, Division 2	Immediately after the commencement of the provision(s) covered by table item 12.	3 June 2010
21. Schedule 6, item 112	Immediately after the time specified in the <i>Tax Laws Amendment (2009 Measures No. 4) Act 2009</i> for the commencement of item 132 of Schedule 5 to that Act.	18 September 2009
22. Schedule 6, item 113	Immediately after the time specified in the <i>Tax Laws Amendment (2009 Measures No. 4) Act 2009</i> for the commencement of item 133 of Schedule 5 to that Act.	18 September 2009

(zzzn) Subsection 2(1) (item 5) of the *Tax Laws Amendment (2010 Measures No. 2) Act 2010* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
5. Schedule 2, item 27	The later of: (a) the day this Act receives the Royal Assent; and (b) 1 July 2010.  However, if item 153 of Schedule 6 to the <i>Tax Laws Amendment (2010 Measures No. 1) Act 2010</i> commences at or before that time, the provision(s) do not commence at all.	Does not commence

(zzzo) Subsection 2(1) (items 3 and 4) of the *Tax Laws Amendment (Transfer of Provisions) Act 2010* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
3. Schedule 2	Immediately after the commencement of the provision(s) covered by table item 4.	1 July 2010
4. Schedules 3 to 5	1 July 2010.	1 July 2010
(zzzp)	Subsection 2(1) (items 3 and 5–8) of the <i>Tax Laws Amendment (2010 Measures No. 4) Act 2010</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
3. Schedule 3, items 1 to 94	Immediately after the commencement of Part 1 of Schedule 1 to the <i>Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009</i> .	26 March 2009
5. Schedule 3, items 96 to 130	Immediately after the commencement of Part 1 of Schedule 1 to the <i>Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009</i> .	26 March 2009
6. Schedule 3, item 131	Immediately after the commencement of Part 2 of Schedule 3 to the <i>Tax Laws Amendment (Transfer of Provisions) Act 2010</i> .	1 July 2010
7. Schedule 3, item 132	Immediately after the commencement of section 2 of the <i>Tax Laws Amendment (2010 Measures No. 1) Act 2010</i> .	3 June 2010
8. Schedule 3, items 133 and 134	Immediately after the commencement of Part 1 of Schedule 1 to the <i>Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009</i> .	26 March 2009
(zzzq)	Subsection 2(1) (items 16 and 18–21) of the <i>Tax Laws Amendment (2011 Measures No. 2) Act 2011</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
16. Schedule 5, Part 6, Division 3	Immediately after the commencement of item 15 of Schedule 3 to the <i>Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006</i> .	1 January 2008

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
18. Schedule 5, item 368	Immediately after the time specified in the <i>Tax Laws Amendment (2010 Measures No. 1) Act 2010</i> for the commencement of item 105 of Schedule 5 to that Act.	3 June 2010
19. Schedule 5, item 369	Immediately after the time specified in the <i>Tax Laws Amendment (2010 Measures No. 1) Act 2010</i> for the commencement of item 173 of Schedule 5 to that Act.	3 June 2010
20. Schedule 5, item 370	Immediately after the time specified in the <i>Tax Laws Amendment (2010 Measures No. 1) Act 2010</i> for the commencement of item 201 of Schedule 5 to that Act.	3 June 2010
21. Schedule 5, item 371	Immediately after the time specified in the <i>Tax Laws Amendment (2010 Measures No. 1) Act 2010</i> for the commencement of item 11 of Schedule 6 to that Act.	3 June 2010

(zzzr) Subsection 2(1) (items 8, 16–19, 21–23 and 29) of the *Tax Laws Amendment (2011 Measures No. 9) Act 2012* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
8. Schedule 6, item 8 and 9	Immediately after the commencement of section 2 of the <i>Tax Laws Amendment (2006 Measures No. 3) Act 2006</i> .	30 June 2006
16. Schedule 6, Part 10, Division 1	The day after this Act receives the Royal Assent.	22 March 2012
17. Schedule 6, Part 10, Division 2	Immediately after the commencement of the provision(s) covered by table item 16.	22 March 2012
18. Schedule 6, Part 11, Division 1	The day this Act receives the Royal Assent.	21 March 2012
19. Schedule 6, Part 11, Division 2	Immediately after the commencement of the provision(s) covered by table item 18.	21 March 2012



## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
21. Schedule 6, item 144	Immediately after the commencement of item 16 of Schedule 10 to the <i>Clean Energy (Household Assistance Amendments) Act 2011</i> .  However, the provision(s) do not commence at all if that item 16 commences before or at the same time as the provision(s) covered by table item 18.	14 May 2012
22. Schedule 6, item 145	Immediately after the commencement of item 2 of Schedule 10 to the <i>Clean Energy (Household Assistance Amendments) Act 2011</i> .	14 May 2012
23. Schedule 6, items 146 to 148	Immediately after the commencement of the provision(s) covered by table item 19.  However, the provision(s) do not commence at all if item 2 of Schedule 10 to the <i>Clean Energy (Household Assistance Amendments) Act 2011</i> does not commence before that time.	Do not commence
29. Schedule 6, item 180	Immediately after the commencement of item 115 of Schedule 5 to the <i>Tax Laws Amendment (2010 Measures No. 1) Act 2010</i> .	3 June 2010
(zzzs)	Subsection 2(1) (item 4) of the <i>Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012</i> provides as follows:  (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
4. Schedule 2, Part 2	At the same time as the <i>Minerals Resource Rent Tax Act 2012</i> commences.  However, the provision(s) do not commence at all if the <i>Indirect Tax Laws Amendment (Assessment) Act 2012</i> receives the Royal Assent before 1 July 2012.	Does not commence
(zzzt)	Subsection 2(1) (item 5) of the <i>Indirect Tax Laws Amendment (Assessment) Act 2012</i> provides as follows:  (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
5. Schedule 1, items 269 and 270	Immediately after the time specified in the <i>Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012</i> for the commencement of Part 2 of Schedule 2 to that Act.  However, the provision(s) do not commence at all if this Act receives the Royal Assent before 1 July 2012.	Do not commence

(zzzu) Subsection 2(1) (items 2 and 11) of the *Petroleum Resource Rent Tax Assessment Amendment Act 2012* provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
2. Schedule 1, items 1 to 10	1 July 2012.	1 July 2012
11. Schedule 5, items 2 to 5	The later of: (a) immediately after the commencement of the provision(s) covered by table item 2; and (b) immediately after the commencement of Schedule 3 to the <i>Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012</i> .  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	1 July 2012 (paragraph (b) applies)

(zzzv) Subsection 2(1) (items 3 and 4) of the *Tax Laws Amendment (Stronger, Fairer, Simpler and Other Measures) Act 2012* provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
3. Schedule 2, Part 1	<p>The latest of the following:</p> <p>(a) the day this Act receives the Royal Assent;</p> <p>(b) the day the <i>Minerals Resource Rent Tax Act 2012</i> receives the Royal Assent;</p> <p>(c) the day the <i>Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012</i> receives the Royal Assent;</p> <p>(d) the day the <i>Minerals Resource Rent Tax (Imposition—General) Act 2012</i> receives the Royal Assent;</p> <p>(e) the day the <i>Minerals Resource Rent Tax (Imposition—Customs) Act 2012</i> receives the Royal Assent;</p> <p>(f) the day the <i>Minerals Resource Rent Tax (Imposition—Excise) Act 2012</i> receives the Royal Assent.</p> <p>However, the provision(s) do not commence at all unless all the events mentioned in paragraphs (a) to (f) occur.</p>	29 March 2012
4. Schedule 2, Part 2	<p>The later of:</p> <p>(a) immediately after the commencement of the provision(s) covered by table item 3; and</p> <p>(b) the start of the day the <i>Clean Energy Act 2011</i> receives the Royal Assent.</p> <p>However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur.</p>	29 March 2012 (paragraph (a) applies)
(zzzw)	<p>Subsection 2(1) (item 3) of the <i>Customs Amendment (Reducing Business Compliance Burden) Act 2012</i> provides as follows:</p> <p>(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.</p>	

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
3. Schedule 1, items 11 and 12	Immediately after the commencement of items 26 and 27 of Schedule 1 to the <i>Excise Amendment (Reducing Business Compliance Burden) Act 2012</i> .	15 April 2012

(zzzx) Subsection 2(1) (item 6) of the *Tax Laws Amendment (2012 Measures No. 1) Act 2012* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
6. Schedule 5, items 1 to 16	Immediately after the commencement of the <i>Minerals Resource Rent Tax Act 2012</i> .	1 July 2012

(zzzy) Subsection 2(1) (items 6–9) of the *Tax Laws Amendment (2012 Measures No. 2) Act 2012* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
6. Schedule 2	Immediately after the commencement of Parts 1, 2 and 3 of Schedule 1 to the <i>Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009</i> .	26 March 2009
7. Schedule 3, Part 1	The day this Act receives the Royal Assent.	29 June 2012
8. Schedule 3, Part 2	Immediately after the commencement of the provision(s) covered by table item 7.	29 June 2012
9. Schedule 3, Part 3	Immediately after the commencement of the provision(s) covered by table item 8.	29 June 2012

(zzzz) Subsection 2(1) (items 2–4 and 6) of the *Tax Laws Amendment (Investment Manager Regime) Act 2012* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
2. Schedule 1, item 1	The day this Act receives the Royal Assent.	13 September 2012
3. Schedule 1, item 2	<p>The later of:</p> <p>(a) immediately after the commencement of the provision(s) covered by table item 2; and</p> <p>(b) the time item 10 of Schedule 1 to the <i>Tax Laws Amendment (Cross-Border Transfer Pricing) Act (No. 1) 2012</i> commences.</p> <p>However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.</p>	<p>13 September 2012</p> <p>(paragraph (a) applies)</p>
4. Schedule 1, item 3	<p>The day this Act receives the Royal Assent.</p> <p>However, the provision(s) do not commence at all if item 9 of Schedule 1 to the <i>Tax Laws Amendment (Cross-Border Transfer Pricing) Act (No. 1) 2012</i> commences on or before that day.</p>	Does not commence
6. Schedule 1, item 16	<p>Immediately after the commencement of item 9 of Schedule 1 to the <i>Tax Laws Amendment (Cross-Border Transfer Pricing) Act (No. 1) 2012</i>.</p> <p>However, the provision(s) do not commence at all if that item 9 commences on or before the day this Act receives the Royal Assent.</p>	Does not commence
(zzzza)	<p>Subsection 2(1) (items 13 and 14) of the <i>Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012</i> provides as follows:</p> <p>(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.</p>	
Provision(s)	Commencement	Date/Details
13. Schedule 4, Part 2, Division 1	<p>Immediately after the commencement of the provision(s) covered by table item 3.</p> <p>However, the provision(s) do not commence at all unless Schedule 1 to the <i>Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012</i> commences before the provision(s) covered by table item 3.</p>	Does not commence

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
14. Schedule 4, Part 2, Division 2	<p>The later of:</p> <p>(a) immediately after the commencement of the provision(s) covered by table item 3; and</p> <p>(b) immediately after the commencement of Schedule 1 to the <i>Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2012</i>.</p> <p>However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur.</p>	Does not commence
(zzzzb)	<p>Subsection 2(1) (item 11) of the <i>Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013</i> provides as follows:</p> <p>(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.</p>	
Provision(s)	Commencement	Date/Details
11. Schedule 8	Immediately after the commencement of item 1 of Schedule 3 to the <i>Tax Laws Amendment (2010 Measures No. 4) Act 2010</i> .	26 March 2009
(zzzzc)	<p>Subsection 2(1) (items 15 and 25) of the <i>Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013</i> provides as follows:</p> <p>(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.</p>	
Provision(s)	Commencement	Date/Details
15. Schedule 7, items 1 to 136	Immediately after the commencement of the <i>Minerals Resource Rent Tax Act 2012</i> .	1 July 2012
25. Schedule 7, items 230 to 233	Immediately after the commencement of Division 2 of Part 25 of Schedule 6 to the <i>Tax Laws Amendment (2011 Measures No. 9) Act 2012</i> .	21 March 2012
(zzzzd)	<p>Subsection 2(1) (item 4) of the <i>Superannuation Laws Amendment (MySuper Capital Gains Tax Relief and Other Measures) Act 2013</i> provides as follows:</p> <p>(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.</p>	

## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
4. Schedule 1, item 9	The later of: (a) the start of the day this Act receives the Royal Assent; and (b) immediately after the commencement of item 1 of Schedule 3 to the <i>Tax and Superannuation Laws Amendment (Increased Concessional Contributions Cap and Other Measures) Act 2013</i> .  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	28 June 2013 (paragraph (b) applies)
(zzzze) Subsection 2(1) (item 4) of the <i>Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.		
Provision(s)	Commencement	Date/Details
4. Schedule 2, Part 4	Immediately after the commencement of the <i>Tax Laws Amendment (Cross-Border Transfer Pricing) Act (No. 1) 2012</i> .	8 September 2012
(zzzzf) Subsection 2(1) (items 6 and 9) of the <i>Tax Laws Amendment (Fairer Taxation of Excess Concessional Contributions) Act 2013</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.		
Provision(s)	Commencement	Date/Details
6. Schedule 1, item 97	The later of: (a) the start of the day this Act receives the Royal Assent; and (b) immediately after the commencement of Schedule 1 to the <i>Superannuation Legislation Amendment (New Zealand Arrangement) Act 2012</i> .  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	1 July 2013 (paragraph (b) applies)

## Endnotes

### Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
9. Schedule 1, item 100	<p>Immediately after the time specified in the <i>Superannuation Laws Amendment (MySuper Capital Gains Tax Relief and Other Measures) Act 2013</i> for the commencement of item 19 of Schedule 1 to that Act.</p> <p>However, the provision(s) do not commence at all if section 2 of the <i>Superannuation Laws Amendment (MySuper Capital Gains Tax Relief and Other Measures) Act 2013</i> does not commence.</p>	[see Endnote 5]

(zzzzg) Subsection 2(1) (items 3, 5, 13, 15 and 16) of the *Tax Laws Amendment (2013 Measures No. 2) Act 2013* provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
3. Schedule 2, Parts 1 to 3	<p>A single day to be fixed by Proclamation.</p> <p>However, if the provision(s) do not commence within the period of 6 months beginning on the day this Act receives the Royal Assent, they commence on the day after the end of that period.</p>	<p>11 July 2013</p> <p>(see F2013L01359)</p>
5. Schedule 2, Part 4, Division 2	<p>The later of:</p> <p>(a) immediately after the commencement of the provision(s) covered by table item 3; and</p> <p>(b) the commencement of item 34 of Schedule 6 to the <i>Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013</i>.</p> <p>However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.</p>	<p>11 July 2013</p> <p>(paragraph (a) applies)</p>



## Endnote 3—Legislation history

Provision(s)	Commencement	Date/Details
13. Schedule 10, item 14	<p>The later of:</p> <p>(a) the start of the day this Act receives the Royal Assent; and</p> <p>(b) immediately after the commencement of item 13 of Schedule 1 to the <i>Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Act 2013</i>.</p> <p>However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.</p>	Does not commence
15. Schedule 11, Part 1	Immediately after the commencement of Chapter 2 of the <i>Australian Charities and Not-for-profits Commission Act 2012</i> .	3 December 2012
16. Schedule 11, Part 2	Immediately after the commencement of Schedule 1 to the <i>Tax Laws Amendment (2012 Measures No. 6) Act 2013</i> .	28 June 2013